[illegible]

4603

41

25,0[illegible] 11-32.

Block

Rack No.

Shelf No.

Serial No. 8863

[illegible]eral No. 29993

List of Retainable pap[illegible]s for 1875

Received Letters. With enclosures Madura Collectors' Office. Board's letter

Number.	From whom received:	Substance.
	Secretary to the Board of Revenue	Transmitting extract from [illegible] Proceedings relative to the disputed right of possession of Cardamom gardens on the boundary of Dindigul and Copy of letter from the Chief Secretary to Govt [This paper is not in the f[illegible]
	do do	Transmitting Copies of letter &c from the Secretary [illegible] Wood and [illegible] to [illegible] precise limits of [illegible] building Remarks and orders on the [illegible]
	do do	Transmitting [illegible] Proceedings [illegible] letter from [illegible] regarding the [illegible]

List of Retainable papers for 1815

Received Letters:

Madura Collector's Office.

Number.	From whom received	Substance
		ment, the aluma[illegible] land the receipt and disb[illegible] of Maugnour and Mar[illegible] Tanjore and five [illegible] the Subject.
	Secretary to the Board of Revenue	Desiring to give effect views of the Hon'ble Court Directors relating to the [illegible] System.
2013	do — Do	Transmitting Copy of letter addressed to the Co[illegible] Tanjore on the Subject [illegible] nation in perpetui[illegible] Revenue from land [illegible]

List of Retainable papers for 1815.

Received Letters. Madura Collectors' Office.

From whom received.	Substance.
	for the Support of the Hindu places of Worship and apprising that a court of Justice is not competent to order the Sale of [illegible] alienated lands of this description in Satisfaction of private debts.
Secretary to the Board of Revenue	Transmitting copy of a correspondence with Govt. respecting the release of [illegible] the Cardamon renter in Dindigul during fuslis 12[illegible]–1219 and Sanctioning the expenses incurred [illegible] the [illegible] [illegible] of this District

List of Retainable papers for 1815.

Received Letters. Madura Collector's Office.

Date.	Number.	From whom received.	Substance.
30/3	"	Secretary to the Board of Revenue	Transmitting copy of a correspondence with the Collector of Cudappah and desiring to State how far he considers the rules proposed by Mr Ross for the preservation and improvement the Public woods and [illegible] under this Presidency applicable to this District; and directing attention to Some points to be noticed in [illegible] [This paper is not found in the [illegible]]
4/4	"	Do	Transmitting the Proceedings of the Board relative to the Collection of different [illegible]

List of Retainable papers for 1815.

Received Letters. Madura Collectors' Office.

Number.	From whom received:	Substance.
		Called [illegible] Veerabuddy &c taxes.
5	Secretary to the Board of Revenue	Transmitting extract from Board's Procgs on representation made to different Collectors by the Decennial Village renters of their respective Districts on the difficulty they experience in performing their engagements with Govt
7	Do Do	Forwarding for report copy of Correspondence relating to two petitions addressed by [illegible] naidu son of the late Poligar of Virupakshi to the [illegible] of Madras.

List of Retainable papers for 1815.

Received Letters. Madura Collector's Office.

Date.	Number.	From whom received.	Substance.
12/7	"	Secretary to the Board of Revenue	Conveying the Board's opinion respecting the legality of lease the engagements between ... al renters and their under renters Ryots &c in certain cases.
3/8	"	Do — Do	Transmitting extract of general letter from England relative to the impolicy of Govt. & its officers interfering in the supply of grain in times of scarcity
17/8	"	Do — Do	Transmitting copy of the muchilikas proposed to be issued to the Decennial village lease renters

List of Retainable papers for 1815 .9.

Received Letters.

Madura Collectors' Office. 7

Date.	Number.	From whom received.	Substance.
			renters in the Nellore Dt.
11/9	"	Secretary to the Board of Revenue	Transmitting Copy of the Board's address to Govt. on the Subject of the Revenues of this District on account of fuslies 1220, 1221, 1222 and 1223.
[illegible]/12	"	Do Do	Transmitting copy of the orders of Govt. regarding Ponnappa Naick, the Son of the late Poligar of Virupatchi

1815

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January 23rd Desiring to regulate the [illegible] of Revenue under the provision of Section XV Regn II of 1813

do R 30th Relative to the disputed rights of possession of the Cardamum Gardens on the Boundaries of Dindigul

Feby 2d On the preservation and disposal of the Skins of Royal Tygers and other beasts of Prey

do R 8th Desiring to report the precise limits of the public buildings in this District

Jany 28th Desiring to employ all means consistent with the Regulations for the Collection & dispatch of Coolies & Cattle to Ceylon

Feby R 9th Concerning the Management of the Davustanums, Alienated lands [illegible] and Enams

March 20th On the Subject of Alienation in perpetuity the revenue from lands allotted for support of Pagodas & apprizing that Court of Justice is not Competent to order the Sale of Alienated lands of this description in Satisfaction of private debts

R

do R 27th Desiring to give effect to the views of Honble Court of Directors relative to the Judicial System

do 28th Respecting the release of Allamai Chetty the renter of Cardamum [illegible] dues [illegible] 25th 1819 & Sanctioning [illegible] incurred in feeding the distressed [illegible] in this district

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July 13th Relative to the Decennial Village Settlement

Do. 24th Stating that the Right Honble the Governor in Council has resolved to [illegible] Assistants employed three years in the Revenue Departments shall on Completing the period of Six years residence in the Country be entitled to a Salary of 150 Pags. P. Mensem

Do. 10th Regarding two Petitions addressed to the Magistrate of the Zillah of Madura by Pennapah Naid Son of the late Poligar of Veerospautchee

R

Do. 31st On the Subject of issuing Mausee Rowannahs to the petty itenerant Traders and frequenters of weekly Bazars

Augt. 3d Relative to the impolicy of Government or its Officers interferring in the Supply of Grain in times of Scarcity

R

Do. 17th Desiring that all Native terms & appellations used in Correspondence should be accompanied with appropriate terms or explanations in English & furnishing Suggestions [illegible] to excite industry & invigorate the Circulation of money throughout the Country

Do. 17th Transmitting Copy of the [illegible] proposed to be issued to the Decennial Village [illegible] renters in the Bellary District

R

Do. 21st Orders of Government & the resolutions of the [illegible] relative to the entries to be made in the [illegible] Statements

Septr. 4th Calling for a Return of all Choultries erected at the expence of Government for the accommodation of the public

[In]timating that the Board do not consider it practicable under the Regulation to effect the sale of the property of Ryots & purchased by Tuccavy 263
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Recd. 7 June 1815

Revenue Department

2/R

13

To the Collector of Dindigul & Madura

Sir,

Para. 1. With reference to your letter under date the 11th February 1814, I am directed by the President and Members of the Board of Revenue to transmit to you the accompanying copies of a letter and its enclosure from the Secretary to Government in the Military Department, and to desire that you will ascertain and report, with as little delay as possible, the precise limits of the public buildings enumerated in the list accompanying Mr. Secretary Wood's communication. —

from Mr. Secy. Wood 27th Jany 1815.

2 It is desirable, that a plan of the buildings and of the boundaries of the ground should be furnished — Should you possess the means of making such plans you will cause them to be made, otherwise you will apply through the Commanding Officer to the Superintending Engineer of the Southern Division for his aid. —

Fort St. George
6th February 1815.
Despd. 6th Do.

I am
Sir,
Your most obedt. Servant.
J. Baxter (?)
Secretary

Exd. E.B.

28

15

8

To the President and Members of the Board of Revenue

Gentlemen,

With reference to your Secretary's letter of the 21st November last, I am directed by the Right Honorable the Governor in Council to transmit to you the annexed Copy of a Report, dated the 10th Instant, from the Military Board, and to desire, that the necessary instructions may be issued to the Collector of the Zilla of Madura, to ascertain the limits of the public buildings enumerated in the list, which accompanied it, for the purpose

purpose therein suggested. —

I have the honor to be
Gentlemen
Your most Obedient Servant
(Signed) E. Wood
Secy to Govt.

Fort St. George
27th January 1815

No. 16

To the Right Honble Hugh Elliot
Governor in Council &c. &c. &c.

Honble Sir,

1 We have now the honor to acknowledge the receipt of a letter from the Secretary to Government in the Military Department dated the 2d December Ultimo, transmitting for our consideration and report, Extract from the Minutes of Consultation of the

the 29th November, in a letter and 9

enclosure from the Secretary to the

Board of Revenue, and we beg leave to

submit a list of those Buildings at

Madura, which we would recommend

to be maintained for the Public service

2 If this recommendation

should receive the sanction of your

honor in Council, we are of opinion

that the Collector should be directed

to ascertain and point out the extent

and true limits of the Public Buil

=dings included in the list, in

order that a plan may be made

for the purpose of being lodged

in the Office of the Quarter Master

General

General for future reference. —

We have the honor to be

Fort St. George Honble Sir,

10th January 1815 Your most Obedient

Humble Servants

(Signed) C. Trapaud

" Rob. Bell

" V. Blacker

Extract from a List of Public Buildings and Quarters in the Garrison of Madura, proposed to be permanently kept up. —

11 - - - - Sepoys Barracks

5 - - - - Granary

11 - - - - Garrison Hospital

Gate

19

B

1 - - - Gate Guard Hut

2 - - - - Do - - Do - - Do

3-4-5-6-and 7	Store rooms	These Buildings are at present in charge of the Civil Department having been occupied by the Prisoners of the Zillah Court, for several years past.
8 and 9	Laboratory	
10	Store Gate way	

Military Board office (Signed) W. Ormsby
Fort St George S. M. B
10th January 1815. (True Copies)

(Signed) Ed: Wood
Secretary to Govt.

(True Copies)

J. Dau[illegible]
Secretary

Recd. 6 June 1815

Ex. E.B.

R

To the Collector in Dindigul
and Madura

Sir,

Circular/

Para 1 — I am directed by the President and Members of the Board of Revenue to transmit for your information and guidance the accompanying Extract from their Proceedings under date the 5th of December, upon Mr. Wallace's letter of the 15th of February 1814, concerning the Devasthanum manage-ment, the alienated lands and the receipt and disbursement of the — maniam and merahs in Tanjore, and copy of a letter from Mr. Secretary Hill conveying the sentiments — thereupon

by From Mr. Secy Hill
3 January 1815

the receipt of the Right Honorable the Governor in Council.—

Copy Letter from Mr. Wallace 15th February 1814

2. With reference to the 5th Rule proposed by Mr. Wallace, the Board think it highly expedient that the expences of the minor Pagodas should be limited, but you will observe that they are not prepared to sanction the consolidation into the Public Treasury of the whole of the Revenues of the principal Pagodas.—

3. So soon as relief from the pressure of more important business will admit, the Board are desirous of receiving from you a report on the present state of the revenues and other income of the Hindoo Temples which

which are at present under your superintendence & on the mode of controling and auditing the expenditure.—

4 The Board will be glad to receive from you in the form of rules, such suggestions as may appear to you calculated to place the collection and disbursement of the revenue of these establishments under an efficient control and to give to Collectors power to interfere, to check abuses and punish the officiating Bramins or other servants of these institutions for corrupt practices or neglect of duty.—

The

5. The revenues of these institutions being derived from an assignment of a portion of the Government share of the produce, it is the duty of the Government to provide for the faithful appropriation of the assignment to the purposes of which it was made.—

I am
Sir,
Your Most Obedient Servant
[signature]
Secretary

Fort St. George
9th February 1815
Despd. 21 do. - do.

Ex. E.B.

R

To the President and Members of the
Board of Revenue
Fort St. George

Gentlemen,

Para 1. The Board has been informed that the Pagoda & Devastanum affairs of this Province, have, for some time past, been the object of my attention. Previously to 1812, the numerous, and in many cases considerable establishments of that nature, had in pursuance of former usage, been left almost exclusively to the management of the Brahmins, Stanikums, and other servants, belonging to them. In some of the more considerable churches, the Tahsildars had a general superintendence of their affairs

affairs, but as they were unable to exercise
that efficeint authority over them, which
was necessary, it became expediint to
appoint a distinct establishment, for the
purpose of ascertaining the exact nature
and amount of the revenues of those
establishments in general, and for Superin-
tending the management, and controling
the expenditure of them—

2 With this view, Vencatachella
Pillay, a native of respectable character,
was in April 1812, appointed by me
Muttesloom of the Davastanum of
Tanjour, and the establishment of
which a List is given in the Paper
A, was allowed him. The expences of
the establishment was to be defrayed
from

from the Manniam and Meray Funds, in the Treasury.

3. The attention of the Muttestom was in the first instance directed to a strict superintendence of the current affairs of the Davastanum, and the ascertainment of its Revenues and resources. The nature of the previous management was made a secondary, but important object of his attention.

4. The details of the management of former years, are not yet completed, so as to enable me to give a clear and satisfactory account of it to the Board. I am however enabled to furnish such particulars regarding the current affairs of the

the Diocese, as will furnish a correct
judgement of its revenues, and of their
application, and this information I deem
it right I should communicate to the
Board before leaving the Province—
5. There are, in Tanjore, 993 bene-
-ficed or broken churches, and returns
have been received regarding the
resources of 1673 unbeneficed institutions
of that description. The distinction
arises from the payment, to the former
of considerable sums from the public
Treasury in aid of their expences;
while the latter are wholly dependent
on their lands, and other private
sources

sources for their support. From the same circumstance, the former are considered as more directly amenable to the control and superintendence of the Sirkar, than the latter, the resources and management of which, at no period, until last year, would appear to have been an object of enquiry.

6. The Statement No 1 will give the Board, in abstract, information regarding the nett Receipts of the whole Devastanums in Fusly 1222. They amount to Star Pagodas 181,443. f 5. c 77 of which sum S.P. 81,853 is the nett Revenue arising from the land of the Pagodas, S.P. 37,102 the fixed ready money payments from the Treasury, and the remainder S.P. 62,488 are the proceeds of various

[illegible]ed which are the same here-tofore only was [illegible]ed within this [illegible]ly.

other

other sources, fixed and temporary, the general Heads of which are given in the Statement.

7. The Statement No. 2, shews the extent and Revenue of the Punja, Punja and Tope lands, belonging to the church in Fusly 1232; it also shews the House and Loom Taxes &c. appropriated to them in the same period. - Annexed to Statement No. 2, will be found a paper marked 2 A, shewing, in detail, the extent, Grain Produce, and Revenue, derived in Fusly 1231 and 32, from the lands, held by 345 Churches, under various tenures, the particulars of which are also given. These Churches alone, out of the 993 benefited or Mohin Pagodas, have lands attached to

to them —

8. The Statement No. 3, shews in abstract, the Gross Receipts, and Disbursements in the Devastanum Department in Fusly 1232. The former, including the Gross Receipts from the Church Land, and the other Items shewn in No. 1, and also sums borrowed, and articles purchased on credit, by the Managers of the different churches, as well as the Balances remaining on hand, in the commencement of the Fusly, amounts to [S. Ps] 299,629; and the latter, including the Payments on account of Land Revenue to the Sirkar, the expences of ceremonies and Festivals, payment of Servants, Creditors &c &c, to Star Pagodas 231,788. The Balance

remaining

remaining in favor of the Pagodas is 67,844,
consisting of ready money, value of Grain
and other articles on hand, and sums d
by [illegible], and the Sirkar, as parti-
-larised in the Statement.

9. The Board will observe, that in communicating the importan but concise information contained in these documents, my object is merely t furnish certain data on which my successor, or the Board, may act, as - shall hereafter appear necessary. It w my wish to have gone fully into detail regarding the Devastanum, but the accounts of former years not being completed, and those now forwarded, hav-ing been only just finished, I am unable

to

to offer but a few brief remarks on the subject.—

10. The conclusions which will arise from a consideration of the documents above referred to, will, no doubt, shew the Davastanum institution of Tanjour, to be of such importance, as to justify the measures I have adopted for bringing it under a proper system of control. The accounts of former years management, as far as they have been hitherto examined, shew a want of regularity, such as might be expected in so extensive and complicated an Establishment, without any efficient Head to superintend the due realization of its Revenues, and to direct the proper

application

application of them to the purposes for which they are intended. There is great reason also to suppose, that many abuses have existed in the uncontrolled administration of the Revenues of the churches, by the various description of servants in whom the management of them had, according to former usages, been continued. The intricate and confused state of the accounts of former years, render it difficult to ascertain the nature and extent of such abuses, in the concealment of which the Church servants are interested. The completion however of the examination of the accounts, may throw more light on this subject, than has been done by sifting those, which

18

which have already been under scrutiny

4. To await the result of these examinations, before further measures are adopted for placing the administration of the Davastanum on a proper footing I do not think at all necessary; and I therefore would propose to the Board, the following measures, which appear to me well calculated to attain that desirable object

1st. The continuation of the office of Muttestom of the Davastanum, with such an establishment as shall render the control of the Church Receipts & Expenditure efficient. The enclosed List of Proposed Servants, whose Salaries shall be defrayed from the Church Revenues as hitherto, will I trust be sufficient for

this

the purpose.—

2d. The leasing out under good security of the Church Lands for a fixed period, so that the frauds likely to arise from keeping them under the management of the church or Sirkar servants, as well as the expence which would be incurred thereby, may be avoided.—

3d. The consolidation into the public Treasury, of the whole of the Revenues of the Principal Churches, and the disbursements therefrom of such expences as may appear fit and proper, for the payment of the establishment, Ceremonies, Festivals &c &c of those Churches. The expence, which would attend a similar detail in regard to the Churches of

inferior

inferior note and possessing small revenues will probably render it inexpedient to apply it to them. But in proportion as their Revenues and expences are small, they will be the more easily controled, if left as at present, subject however to a fixed limitation of their disbursements.

4th The limitation of the expences whether for ceremonies, or servants wages, of each Church, to a certain sum, proportioned to its Revenues, which should not on any account be exceeded—

5th The selection, by the Collector, of a certain number of the Principal Inhabitants of each Talook, to form a Panchayet for seeing the ceremonies at the different Churches properly conducted, that the

sums

being allowed for their various expences are correctly applied, and for examining and controling the accounts of receipt and expenditure, kept by the church servants.

6th The adoption of measures for collecting the sums due by individu[als] to the churches, and for paying off the debts incurred by the Sambarams and Stanikums, and the redemption of the church lands and Jewels, which the same servants have at various times, and under various pretences, mortgaged to different per[sons]. The expences of such of the churches as are thus encumbered in their pro-perty may be well reduced, untill

mortgag

mortgages are paid off. A Register has already been opened at the Cutcherry for the insertion of the claims of such individuals, as choose to submit their demands to adjustment.

12 As connected with the subject of the religious and Charitable institutions of Tanjour, I deem it proper to state briefly to the Board, a few particulars relative to the alienated lands of the District, and the Funds arising from the Collections on account of Merah and Maunniams.

13 The Statement No. 5 shews in abstract the various tenures on which, lands wholly, or partly alienated, or favorably assessed, are held, with the computed

computed extent of the Lands belonging to each description of tenure, and the progress made in recording them in a Register, which, in conformity with the Provisions of Regulation XXXI 1802, has been, for a considerable time open in the Huzzoor Cutcherry.

14. It will be seen in that statement, that the Survamaniums lands of the Province are computed to contain 7336 Valys, which are held free of all payments to the Sirkar, and the Revenue from which, to the Holders, calculated according to the average of the whole Jumma on the Sirkar lands, is $\overset{S.\ P.}{74,109}$.

15. The Shotrium lands are computed

computed to contain 3917 Valys, and to pay about one sixth of the Jumma to the Sirkar. The remaining 5/6 or 74,220 Star Pagodas being the estimated Revenue derived by the Shotriumdars—

16. The other three Heads of Ardamaniam, Nockgottagai and Nellgottagai, comprise about 2,451 Valys. The exact proportions of the Jumma which the holders of them pay to the Sirkar, and that which they retain, it is difficult to calculate, but it may be assumed, for present purposes, that the latter amounts to one half nearly of the full Jumma, and that consequently about 9976 Pagodas is the Revenue of the holders of these Lands

17. From this cursory view of the subject, it appears that 28,845 velys of land, or about 25 per Cent of the whole lands of the Province are wholly, or partly alienated, and that the consequent alienation of the Public Revenue, may be computed to Star Pagodas 150,366 or 6⅛ per Cent. of the whole land Jumma of the Province.—

18. The foregoing particulars and remarks apply to the alienated lands, held by individuals, and do not include the considerable extent, held under the immediate charge of His Highness the Rajah of Tanjour, the revenues of which are appropriable to various Branches of his family, and

to

to institutions of religious and charitable nature, exclusively under the authority of His Highness. The extent of the Lands th[us] held are computed at Valys 8400, and the alienated Revenue therefrom, calculated on the same data assumed in the foregoing cases, may be taken at 55,000 Star Pagodas. The accounts of the extent of these Lands, have been communicated, on my application, by His Highness the Rajah, but the authority on which they have been alienated, has not been registered.

19 It is extremely desirable in every point of view, that the considerable alienations alluded to in the Para preceding the last, should be brought

brought under regulation, and that the grounds on which they are held, should be fully ascertained. It will be seen by the statement that a considerable proportion of the Deeds by which they are held, have been already registered. Great difficulties and delays, have, however, occurred on the part of the mauniardars, in registering these documents. The speedy completion of the Register, is absolutely necessary to the Board's being put in possession of such particulars regarding these alienations, as it is proper should be known, — previously to a general arrangement being formed regarding them. To hasten this object it appears to me, that a

notification

notification, under the authority of the Board, should be issued calling on the Holders of alienated Lands in Tanjour, who may not already have complied with the requisitions to that effect, to deliver into the Collector's Cutcherry, before a given day the sunnuds, by virtue of which they held their Lands, or, in the event of such documents being lost, the requisite particulars regarding them, and declaring that all persons who may not comply with the requisition, would be prosecuted according to the Provisions of Regulation 1802 regarding alienated Lands –

20. I would further beg leave to suggest, that the Board should consider

consider the expediency of having the whole of the alienated Lands carefully and immediately measured, no regular measurements of them, have been made since the Cession of this Province, and there is reason for supposing, that in the long interval which has occurred since the greater portion of these alienations were granted, the Holders of them, who were generally persons in favor, or in authority, under the Rajah's Government, may have found means to extend the aliena-tions beyond the limits first assigned to them, and to which it will doubtless be proper to restrict them. It would also appear expedient to procure from

His

His Highness the original authorities under which the lands alluded to in the 18th Para were alienated, and to take measures for the whole of the particulars regarding them, being inserted in the general Register of alienated Lands.

21 I shall now offer a few brief remarks regarding the Fund arising from Maunnams and Merahs, and its appropriation.

22 The Board is aware that this fund arises from a certain deduction in Grain amounting to 8 Mercalls pr. 100 Culls of the average gross Produce of the Lands, adopted as the Basis of the Land Jumma which

deduction

deduction has been committed for money on the same principle as the Sirkar Revenue has been formed. The amount of it is also collected annually with the kists of the current Revenue, and is according to the original intention of the Fund, applicable to Churches, Chattrums, and Bramins, and other individuals.

23. The whole amount collected and still due in the Villages on account of this Fund, from Fusly 1213, to Fusly 1222, inclusive is 1,15817 Str. The amount thereof paid to the different objects above alluded to is 60,624 Str. The amount disbursed at various times to servants employed in examining and recording the

the claims of individuals and keeping the accounts of the Fund, and also the expence of the church Mattertans establishment, payed from the church branch of the Funds, amounts to Star Pagodas 2,892. The Balance not collected, and due to the Fund in the Villages Star Pagodas 5,798 and the Balance of Cash actually in the Treasury is S.Ps. 46,502. The particulars will be seen in the Statement No 6 to which I beg leave to refer.

24 The actual Balance of Cash, just mentioned, is appropriable, according to usage, in the following manner.

to

	Rs.	as.	p.
To Religious Institutions	22,394	42	30
To charitable Institutions	6286	16	9
To Bramins and other individuals	17,820	33	72
	46,502	"	45

25 The claims of these three branches, to participate in the Fund have been partially examined; and where they appeared just, they have been admitted either fully, or protempore

26 The claims of the churches would appear to be in general indisputable and the allowances to them, have, accordingly, been paid as the church managers have applied for them. They consist in general of small sums payable to a great number of churches; and in many instances where there

there was a Balance of Revenue due on the lands of the latter, these allowances have been carried to the Sircar account, and credit given for their amount in the Duftter. The Balance remaining in the Treasury, will of course be applied to its proper purposes, under the new establishment and arrangement, pro-posed for the Davastanum.

27 The claims on the Fund for the support of Chattrums, Muddums &c required particular investigation. It would seem that many individuals had portions of the Merah and Maunniums assigned to them, ori-ginally for the purpose of aiding institutions of this kind; which they

either

either did actually establish, or pretended to have founded. These funds in many cases, were made a source of private emolument to these people, and it therefore became requisite to ascertain the instances in which the institutions were really kept up, and those in which they were made a pretext merely for receiving money from the Treasury. And according to the Reports received, the allowances for charitable purposes have been issued or retained. —

28. The claims of individuals for their portion of the Fund, have been of the most intricate and perplexing nature. The persons preferring these claims are 2084 in number

number - the manner in which their
claims originated, it is difficult to trace -
no regularity whatever would appear to
have been observed by the native Government
in granting these allowances, and still less
in continuing them. Few of the claims
are supported by regular Deeds - such
as are forthcoming are extremely defective
many of the claimants <u>can</u> give no
clear account of the period when their
claims originated. The same irregularity
would appear to exist in the amount
of the allowances enjoyed by them in
different years, in some cases the full
amount or other half quarter and in
fact, every other proportion, were given
to them. -

For

29. For the purpose of bringing these various claims into order, a Register was opened in the Cutcherry in 1808, and has continued open to the present period. In that time 1114 individual claims have been registered, and such particulars as could be collected regarding each claim, and actual claimant, were inserted in it. Certificates of the Registry were granted to each claimant. The allowances to which they appeared to be entitled up to July 1818 was paid to them as they were registered and they have been informed, that no further issue could be made from the Treasury to them, untill the Register was completed, and a general

arrangement

arrangement regarding the Fund,
and its future appropriation made
under the sanction of Government.
This suspension of the payments may
at first sight appear a hardship
on those, whose claims are valid
but it is to be remarked, that the
claimants are in general persons
who have other means of subsis-
tence, some of them indeed are
wealthy merassydars, and that
altho' the great number of claims,
make the aggregate amount of this
portion of the Fund appear consi-
derable, the amount of the claims
of the individuals are in many

cases

cases so very small, as to have made it worth their while to claim it, only when they had accumulated in the treasury for 2 or 3 years.—

30 The Register may now be completed in the course of a few months if the Collector should be able to employ in its superintendence one of his assistants, for it is highly necessary that it should not be entrusted to a Native Servant, and it is not possible, consistently with attention to more important duties, for the Collector to enter into this detail himself. when the Register shall be completed, a classification of the different claims can easily be made, the

52

the particulars be submitted for the consideration of the Board and an arrangement concluded for regulating the amount and duration of the allowances from the Fund, and applying to more useful purposes, such proportions of it, as there may not appear sufficient ground for continuing to the persons who have hitherto received it.

I have the honor to be
Gentlemen,
Your most obedient
humble Servant
(Signed) J. Wallace
in charge

Cutcherry of the Collr.
of Tanjour 15th Feby 1814

(A true Copy)
[signature]
Secretary

E.P.E.B.

R

Extract from the Proceedings of the Board of Revenue Dated 5th December 1814.—

Read again the letter from Mr. John Wallace in charge of the Collectorate of Tanjore dated the 15th of February, concerning the Dewastanum management — the alienated lands, — and the receipt and disbursement of the Maniam and Warahs in that Province.—

The Board attaching great importance to an early completion of the measures proposed for the regulation of the above mentioned branches of management, concerning which Mr. Wallace had, previously to his appointment to be a member of the Board of Revenue, entered

entered upon a system of investigation and arrangement, it is resolved to call the attention of the present Collector to the speedy adoption of such means as may appear best fitted to attain that end—

First with respect to the

Devastanum Management.

It appears from Mr Wallace's letter that there are 203 Hindoo Temples in Tanjore, which receive an allowance in money to the extent of Star Pagodas 37,102-6.45 from the Government, in addition to their own revenue derived from the Sircar share of land, or from Meerassy land the property of the Pagodas which amount to Star Pagodas 1,20,066.30.55 annually

annually and that there are 10.3 Temples which derive no pecuniary aid direct from Government, of which the revenues are computed at 24274.13.57½ altogether making a total of Star Pagodas 181443.5.77½.

Of the 993 Temples receiving pecuniary aid from Government, only 345 are possessed of lands held under various tenure the remainder of their revenue arises from farms, personal and other taxes, and other Collections in money and in kind.

The management of these funds having been left almost entirely to the Servants of the Pagodas, great abuses had been practised in their administration

administration, and Mr Wallace, in consequence appointed in April 1812 a Mutteslom, or Superintendent with a suitable establishment to overlook the current affairs of the Devastanum and to institute a regular enquiry in their previous management.—

Although much benefit has already accrued from the Appointment of the Superintendent and from the labours of the late Collector in discovering the real sources of revenue derivable to the Pagodas, and in arranging their appropriation, yet much remains to be done—The line to be now pursued has been clearly and judiciously

judiciously laid down by Mr. Hadley [?]
for the direction of his successor, and he
has submitted a temporary Moyen or
Habitah of an establishment which
he proposes for the office of Superintendent,
to make it more efficient until the
enquiries set on foot shall have
been brought to a close. Resolved
to recommend that the proposed
Moyen Habitah of which the expense
will be two hundred and three (203)
Pagodas Pr Mensem, payable from
the Merah and Maniam funds, may
receive the Sanction of the Right
Honorable the Governor in Council and
the Board will then direct the
Collector

Collector to use his utmost endeavours by himself and his Assistant, to complete the Arrangements in the manner suggested by Mr Wallace, and to submit a detailed and Comprehensive report of the whole for the information of Government.—

The Board have only to add on this subject their approbation of the principles laid down for the management of the Devastanum of Tanjore in the six propositions—contained in the 11th Para of Mr Wallace's letter, and to convey their authority to the Collector in forming his arrangements to apply them as the rule of his conduct.—

The

The rules alluded to are as follow

1st The continuation of the Office of Muttistom of the Devastanum, with such an establishment as shall render the control of the Church Receipts and Expenditure efficient. The enclosed List of Proposed servants, whose salaries shall be defrayed from the Church Revenues as hitherto, will I trust be sufficient for this purpose.

2d The leasing out under good security, of the Church Lands for a fixed period, so that the frauds likely to arise from keeping them under the management of the Church or Sirkar Servants, as well as the expence which would be incurred thereby, may be avoided.

Note by the Bd of Rev: This suggestion will be reserved for future consideration it is not proposed for immediate adoption. —

3dly The consolidation into the public

public Treasury, of the whole of the Revenues of the Principal Churches, and the disbursements therefrom of such expences as may appear fit and proper for the payment of the establishment, Ceremonies, Festivals &ca. &ca. of those Churches. The expence, which would attend a similar detail in regard to the Churches of inferior note, and possessing small revenues will probably render it inexpedient to apply it to them. But in proportion as their Revenues and expences are small, they will be the more easily controled if left as at present, subject however to a fixed limitation of their disburse-ments.—

The

34 57

4th The limitation of the expences whether for Ceremonies, or Servants Wages, of each Church, to a certain sum, proportioned to its Revenues, which should not on any account be exceeded —

5th The selection, by the Collector, of a certain number of the Principal Inhabitants of each Talook, to form a Panchayet for seeing the ceremonies at the different Churches properly conducted, that the sums allowed for their various expences are correctly applied, and for examining and controling the accounts of receipt and expenditure, kept by the Church Servants —

6th The adoption of measures

for

for collecting the sums due by indivi-
-duals to the Churches, and for paying off
the debts incurred by the Tambarams
and Stanikams, and the redemption of
the Church lands and Jewels which the
same servants have at various times,
and under various pretences, mortgaged
to different Persons. The expences of
such of the Churches as are thus encumbered
in their property, may be well reduced,
until the mortgages are paid off. A Register
has already been opened at the Cutchery
for the insertion of the claims of such
individuals, as chose to submit their
demands to adjustment. –

Alienated Lands

The second subject touched
upon

35

upon on Mr Wallace's letter is that of alienated lands, and such as are favorably assessed. It appears that the quantity of land wholly or partly alienated in Tanjore is about 25 per Cent of the "whole lands of the Province, and the alienation of the public revenue about $6\frac{1}{8}$ per Cent of the whole of the Land Revenue of the Province — Mr Wallace has for a considerable time past opened a register in conformity with the provisions of Regulation XXXI of 1802, in which it appears by a Statement accompanying Mr Wallace's letter, that of 883 Villages held on free or favorable tenures and Computed to contain about 28845

Valys.

...able land" is
...ent the Board
...clude.—

Valys, there have been registered ~~[illegible]~~ Villages, or 10,713 Valys, and there remain unregistered 284 Villages or 913½ Valys.

It is very satisfactory to the Board to observe the progress that has been made in registering the alienated lands of Tanjore, and they entirely concur in the opinion expressed by the late Collector as to the propriety of completing the work as soon as it may be practicable, and for this purpose it is Agreed to sanction the publication of a Notice such as is proposed in the 17.th Para of M.r Wallace's letter – The Proclamation

may

may moreover recite that such persons as have hitherto omitted to register their lands have thereby rendered them liable to be fully assessed under Section XVIII Regulation XXXI of 1802 that further time however is granted to them until a certain day (to be specified in the proclamation) after which such persons as shall refuse or neglect to produce their sunnuds will be liable to be brought before the Zillah Court to be punished under Section IX of the same Regula=tion, and that at the expiration of one year from the date of the Procla=mation all land not entered in the Register

Register will be liable to be fully

assessed —

As soon as the Register is comp-

-ted, the Collector will make a report thereon

- and he will then, or as any case may arise

apply to the Board for authority to institute

suits in the Adawlut Court for the recovery

of such lands as he may shew to the satisfac-

-tion of the Board to be held upon such

illegal tenure as may render them properly

resumable. —

The re-measurement of the alie-

-nated lands is essentially necessary to the

ascertaining with precision their limits and

real extent. The Board therefore direct

that all the lands now registered be

be immediately measured, and their

extent

extent correctly entered in the register
- and when the quantity of land occupied
shall exceed that entered in the [illegible]
the same process shall be observed as for
the recovery of a whole estate held without
a sufficient title -

The above directions are not
to be considered applicable to the lands
alienated in favour of His Highness
the Rajah of Tanjore - It is highly desira-
-ble that they should likewise be correctly
registered but the Board do not feel
authorized to direct the adoption of
such a measure without the express
sanction of Government - They would
beg leave to suggest, however to the
consideration of the Right Honorable

the

the Governor in Council whether it might not be expedient that application should be made to His Highness to permit a measurement and registry of the lands held by His Highness - that such measurement and registry should be made by Officers to be appointed for that purpose by the Collector, in conjunction with such persons as His Highness might be pleased to nominate; and that one Copy of such Register should be lodged in the Cutcherry of the Collector, and another be retained by the Rajah -

Fund arising from Mauniams and Marahs -

This fund, Collected by the Government

Government together with the Sicar
Revenue is variously appropriated. The
Claimants upon it, are religious institu-
-tions, Charitable institutions, and
individuals. There is no doubt that, as
in the case of the alienated lands, great
encroachments upon this fund have been
made by persons who would be found
upon examination, to have no valid
claim upon its resources - great pains
appear to have been taken by Mr Willock
to investigate these rights and he had
opened a register in which, of 2084 indivi-
-dual Claims 1114 had been entered -
the completion of this register, in
order to prevent the Multiplying
of

of groundless and unjust demands, is
of great importance. The enquiry into the
claims that may be preferred should, as
Mr Wallace observes, only be confided to
an Assistant, and the Board [illegible] that
whenever the necessary discharge of the
more important duties will allow of
the Collector's dispensing with the
services of his Assistants for a time,
his attention may be particularly directed
to this object - In the mean time the
Board do not see any reason for
withholding from such persons as have
made out their claims, the payment
of the arrears due to them, which they
accordingly direct may be paid up to them
from

from Fusly 1218, till which time it appears that they have been [illegible]

The further appropriation of such surplus as may remain undisposed of when the investigation shall be closed will be decided upon when the Board are in possession of the Collectors final Report upon this subject.

Agreed to transmit a Copy of Mr. Wallace's Report and of these proceedings to the Collectors of

Nellore
N. D. Arcot
S. D. Arcot
Trichinopoly
Madura
Tinnevelly
and
Coimbatore

and to desire so soon as

as their other avocations will admit
they will give the subjects of Devas-
-tanum Establishments treated of by
Mr. Wallace their best consideration
and report the result for the inform-
-ation and orders of the Board.

(A true Extract)

(Signed) J. Hanbury
Secretary

To the President and Members of the
Board of Revenue

Gentlemen,

I am directed to acknowledge
the receipt of your Secretary's letter of the
15th Ultimo, submitting an extract from
your proceedings founded on a report of
the late Mr. Wallace, regarding the
Devastanum

R

Ex. P. C. B.

Devastanum management in Tanjore;
and to inform you that the Right
Honorable the Governor in Council entirely
approves of those proceedings.

I have the honor to be

Gentlemen

Your most Obedient Servant

(Signed) D. Hill

Secy to Govt

Fort St George
1 January 1815.

(True Extract & Copy)

[illegible]

Secretary

Exd CB

R

Judicial Department

To the Collector at

Madura

Sir,

I am directed by the Right Hon'ble the Governor in Council to transmit for your information the enclosed printed extract from the Minutes of Consultation in this Department bearing date the 1st instant, together with a printed copy of the letter from the Hon'ble the Court of Directors therein referred to, and to desire that you will prepare yourself, as far as may lie in your power, to give effect to the views of the Hon'ble Court and will comply with all requisitions to that end ~~which you may receive~~ from the Commission

consisting

consisting of Colonel Munro and Mr. Stratton

Fort St. George
17th March 1815.

I am
Sir,
Your most obedient servant
D. Hill
Secy to Govt

Ae M. Crampton

EXTRACT *from the Minutes of Consultation in the Judicial Department of Government, dated 1st March 1815.*

"READ the following Letter from Colonel Munro, First Commissioner.

To THE CHIEF SECRETARY to GOVERNMENT,

Fort St. George,

SIR,

In my Letter of the 13th instant, I stated that I had carefully examined all the Reports from the Judges, Collectors and Commercial Residents to the Committees of Police from 1805 to the present year. From these materials very able Reports have been framed both by the late Committee of Police, and by that which preceded it, and both have suggested several important improvements in the existing system of Police. But none of these have yet been carried into effect; nor have any of the amendments ordered to be made by the Honorable Court of Directors in their Judicial Despatch of the 29th April last, been rendered unnecessary by any late Regulations of Government.

2d.—As the whole subject of that Despatch, therefore, still remains for consideration, it may be proper to submit to the Governor in Council an Abstract of its contents, exhibiting under two heads—first, all those matters which Government after referring to the Sudder Adawlut and Subordinate Courts for their opinion are to adopt or reject as they think fit; and secondly, all those on which the order for carrying them into effect is imperative—and no discretion is left with Government—and then to suggest the means by which the proposed alterations may be most readily accomplished.

3d.—The points which are to be referred to the Sudder and Subordinate Courts for their opinion—and on which Government may exercise their discretion, are as follows: — Judicial Despatch from the Court of Directors dated 29th April 1814. Para. 23.

1.—A revision of the forms of process in the Sudder and Subordinate Courts—"with the view of "rendering the proceedings in Civil cases as summary as may be compatible with the ends of substantial "justice." Under this general injunction, attention is called to the following particulars. — Judicial Despatch 29th April 1814, Para. 24.

2.—Whether or not the Reply and Rejoinder may be dispensed with. — Do. Para. 25.

3.—Whether "the practice prescribed by Regulation III. 1803, of taking down in writing all depositions "although delivered orally in open Court," be necessary or not. — Do. Para. 26.

4.—A mature consideration of the subject of employing licensed Vakeels, with a view of devising if it be possible a remedy for an evil so generally acknowledged. — Do. Para. 27.

5.—Whether the restrictions which formerly existed under Regulation II. of 1802, on appeals from the Registers and Judges of the Zillah Courts, should not be revived. — Do. Para. 30.

6.—Whether the fees and stamp duties imposed by Regulations IV. V. and XVII. of 1808, have not served "to discourage and often to preclude the fair claimant from applying to our Judicatories."

7.—What is the amount of the sum within which the execution of the Judgment pronounced by the — Do. Para. 66.
Village Potail or Punchayet should not be stayed by appeal to the Zillah Court.

8.—Cases in which the principal Zemindars may "be entrusted with the powers of an Agent of Police. — Do. Para. 87.

9.—Whether or not it would conduce "to the more prompt and convenient administration of Criminal — Ditto 102.
"justice if the Zillah Judges were to be so far invested with a jurisdiction in criminal matters as to enable "them to hear and determine all cases of public offence not of a capital nature and now cognizable by the "Courts of Circuit only."

10.—Whether the same important end would not "be materially furthered were the Collectors acting as — Ditto Para. 102.
"the Magistrates of Zillahs to be empowered to punish offenders by corporal punishment to the extent of "30 rattans, by fine not exceeding 100 Arcot Rupees, and by imprisonment not of longer duration than "three months."

11.—Whether or not the "Collector should be associated with the Zillah Judge in the trial of offences — Ditto Para. 102.
"at Quarterly Sessions."

12.—Whether "the sentence of the Provincial Courts of Circuit may not be carried into immediate exe- — Ditto Para. 103.
"cution without a reference to the Nizamut Adawlut when the guilt is clearly established, and there seems "to the Circuit Judge no ground for recommending the Prisoner to mercy; and with the same view of "expediting the administration of the Criminal law, whether the present forms of proceeding in the "Courts of Circuit will not admit of simplification consistently with the substantial ends of justice."

4th.—The following are the points of modification in the Judicial System on which the order for carrying them into execution is positive, and on which no other discretionary authority is left with Government than merely as to the manner in which this is to be done.

1.—No further appeal to be permitted to lie "from a decision of a Zillah Court on an appeal from the "Register, or from any Native Tribunal." — Para. 27.

2.—Village Punchayets to be authorized to hear and determine suits. — Paras. 58, 61, 62, 63.

3.—The Potail or Head of the Village "by virtue of his office to execute the functions of Commissioner "within the Village, in the several modes prescribed by the Regulations." — Para. 60.

4.—Intermediate Native Judicatures between the Village and Zillah "Court to be established and to be "invested with a jurisdiction over a certain number of Villages, so as that there may be three, four or five "in a Zillah; and the Judges to receive a fixed salary in addition to a fee on the institution of suits "brought before them." — Paras. 67, 69.

The order for the establishment of these Native Judicatures though not absolutely unconditional, is so far positive that nothing but some very serious obstacle is to prevent its execution.

5.—The Punchayet on a larger scale than that of the Village, so as to have a greater selection of persons "to be employed under the Native District Judge." — Paras. 68, 70, 71.

6.—Suits brought under the cognizance of the Potails and Curnums to be altogether relieved "from "fees and stamp duties." — Para. 71.

7.—The Sudder to receive from the Subordinate Courts and furnish Government with yearly or half-yearly reports of the nature and number of suits "in which the following particulars are to be stated." — Para. 73.

1.—The

1.—The number of suits instituted in each Court now existing or hereafter created; decided or dismissed; appealed or not; to what Court; confirmed or reversed.

2.—Original and appellate Courts to shew original and appeal suits; and proportion of appeals, reversed or confirmed.

3.—Average value of matter litigated; nature of the dispute; situation of the Parties, particularly in cases of land; whether paying rent to Government or Zemindar, or other Holders of land.

Para. 84. 8.—The Village Police agreeably to the usage of the Country to be re-established in the Zemindary Countries and placed under the orders and controul of the Magistrate—and "in such other parts of the "Madras possessions in which it may be found neglected or in a mutilated condition, to be also restored "to its former efficiency."

Para. 85. 9.—On the completion of the Village Police, the Darogha establishment and the Police Corps to be reduced as far as practicable.

Para. 89, 90, 93, 94. 10.—The superintendence of the Village and Zillah Police to be transferred to the Collector.

Para. 95. 11.—The Police of Districts to be under the Tehsildar instead of the Darogha.

Para. 97. 12.—"The Agents of the Collector in the administration of the Police will be the District Amildars or "Tehsildars, and the Village Potails, Curnums and Talliars aided as occasion may require by the Amildars "Peons, and by the Cutwalls and their Peons in large Towns."

Para. 95, 102. 13.—The Office of Zillah Magistrate to be transferred to the Collector.

Para. 105, 106, 107. 14.—The enforcement of the Pottah Regulation to be secured by an adequate process under the superintendence of the Collector in his magisterial capacity.

Para. 107. 15.—"No demand of a Zemindar, &c. for arrears of rent should be receivable in any Court, but upon a "Pottah."

Para. 106, 107. 16.—No Zemindar to be at liberty to proceed to sell under distraint without an order from the Collector.

Para. 109. 17.—Cases of Disputed Boundaries to be decided by the Collector on the verdict of a Punchayet.

5th.—The above Abstract exhibits all the alterations in the Judicial System, which the Court of Directors have ordered either to be taken into consideration, or to be carried into execution by Government—of this last class by far the most important one is the transfer of the Police and Magisterial duties from the Zillah Judge to the Collector, and as all the rest are subordinate to and dependent upon this, it must necessarily be carried into effect before any one of them can be brought forward. I would therefore recommend that the Court of Sudder Adawlut should be directed to prepare without delay a Regulation for transferring the office of Magistrate and Superintendent of the Police from the Zillah Judge to the Collector.—It would perhaps be advisable that this Regulation should be as short as possible, should be free from all details, and should simply authorize the transfer, and leave the Collector as Magistrate to be guided by the existing Regulations.—A more comprehensive Regulation containing all the Rules which it may be deemed expedient to insert, may be framed hereafter, but no time should be lost in issuing the short one proposed.

6th.—After investing the Collector with the authority of Magistrate, the Court of Sudder Adawlut might be directed to prepare Regulations to give effect to the other arrangements ordered by the Court of Directors, proceeding in the order of their relative importance.—The first Regulation on this principle, therefore, should be one for restoring the management of the Village Police to the Heads of Villages, and of the District Police to the Tehsildars or Amildars under the Collector.—The second should be a Regulation for constituting Heads of Villages by virtue of their office Native Commissioners, and for the direction of Village Panchayets.—The third should be a Regulation for the appointment and guidance of Native District Judges or Commissioners, and District Panchayets.

The fourth should be a Regulation authorising the Collector as Magistrate to enforce the Pottah Regulations.

The fifth should be a Regulation to prevent Zemindars and Proprietors of Land from distraining without the authority of the Collector.

The sixth should be a Regulation placing the decision of the cases of Disputed Boundaries alluded to in Regulation 32, of 1802—in the hands of the Collector.

7th.—These six Regulations together with the one for transferring the authority of Magistrate to the Collector, will comprize all the points on which the orders from hence are positive, and which therefore require immediate attention; after they are finished, the other articles which embrace a revision of the process of the Civil and Criminal Courts, the granting of Criminal Jurisdiction to the Zillah Judge, and the associating of the Collector with him at the Quarterly Sessions, on which subjects the instructions of the Court of Directors are not absolute but conditional, may be taken into consideration.

MADRAS,
24th December 1814.

I have the honor to be,
Sir,
Your most obedient humble Servant,
(Signed) THOMAS MUNRO,
1st Commissioner.

On the appointment of Colonel Munro as First Commissioner, he was furnished with a Copy of the Despatch from the Honorable the Court of Directors, dated the 29th of April 1814, & instructed to report to Government on the best means of carrying into effect the modifications of the present system of Internal Administration specified in that Despatch.—The Letter now recorded contains his first Report. In that Letter he states that the whole subject to which the Honorable Court's Despatch relates still remains for consideration, and, after submitting an Abstract of the contents of the Despatch prepared under two heads, he recommends that the Sudder Adawlut should be instructed to frame seven Regulations, concerning certain points whereon the orders of the Court of Directors are positive, after which the other points embraced by the Honorable Court's Despatch may, he observes, be taken into consideration.

The Report submitted by Colonel Munro has rendered it necessary for the Governor in Council to take a particular survey of the whole contents of the Honorable Court's Despatch, and these are found divided into three separate branches,—viz. the established System of Judicature, the present Police arrangements, and the administration of Criminal Justice.

The objections which the Honorable Court have urged against the established System of Judicature, are the following.

Para. 5 1.—That it is attended with an expense amounting to £3,48,262 per annum, which they are satisfied cannot be reduced without a revision of the whole system.

2.—That

2.—That the object of introducing it into Bengal was to expedite the administration of justice, in which 6, 7, 8, 9,
object it has failed, and that the expedients for reducing the arrears of suits which are relied upon here
have in Bengal been tried in vain;

3.—That it discourages fair Suitors from seeking redress, and compels both litigants and witnesses, 9, 10, 11, 12,
(particularly the Heads of Villages,) to undertake vexatious journeys, and that affrays take place from the
disputes of the people being left unsettled;

4.—That Natives are much better qualified than Europeans to sift and appreciate native testimony and 12, 13, 14, 15,
that Europeans must obviously labour under great disadvantages from their imperfect knowledge of the 16.
Native languages, and must therefore be liable to error, be dependent on their Native Servants, and be
dilatory in the despatch of business;

5.—That it is encumbered with useless and injurious forms, foreign to the habits of the people; 18, 19, 20, 24,

6.—That these forms have caused the necessity of employing Vakeels, whose usefulness has been 25.
greatly questioned; 21, 22, 23.

7.—That it admits too freely the right of appeal;

8.—That the institution fees and stamp duties, which are required to reduce the arrears of suits, must 27.
discourage the fair Suitor. 28, 29, 30, 31, 32.

After illustrating and enforcing these objections to the established System of Judicature, the Honor-
able Court express their opinion that the administration of justice may be improved by the employment 33.
of intelligent Natives in that duty, and that a foundation may at the same time be laid for a reduction
of expense. They take a view of the manner in which under the Native Governments disputes
used to be settled by the Potails and Punchayets, with an appeal to the Amildar; they observe 34.
that the Potail and the Curnum, who assisted him, enjoyed an established revenue, were regard-
ed by the people as their natural superiors, are the Native Gentry and possess a knowledge of the 35, 36.
people and of their concerns. The Honorable Court takes notice of their having been employed 37.
in a judicial capacity before the present system was introduced, of their usefulness in that capa- 38, 39, 40, 41,
city, as well as of their influence and loyalty being recognized by respectable authorities, and in fine 42.
pronounces them to be the fittest instruments for administering justice and superintending the police. They
advert to the employment of Native Commissioners as having been attended with advantage, but conceive 43, 44, 45, 46,
that Potails and Curnums must be greatly preferable to Native Officers *appointed* by Government and very 47.
inadequately rewarded, as the former are already possessed of rank and influence and receive a remuneration 48.
for the office which is to be restored to them. They entertain no doubt that these municipal officers will 49.
gladly resume their functions and will be most acceptable to the people. They direct that the institution
of Punchayets shall also be restored; they take notice of the mode in which the proceedings of that 51.
tribunal were formerly conducted, and they strongly insist on the benefits which will result from its being 52, 53, 54, 55,
again brought into operation.—The Honorable Court finally advert to the proneness of the Natives to 71.
corruption as the chief argument against Native Agency on an extensive scale, but observe that that
disposition may be checked by means of a constant and pervading superintendence.

On the foregoing observations are founded, and in the course of some of them are contained, the orders
which the Honorable Court have given, regarding the established System of Judicature. The modifications
[illegible]

1.—That the Potail, by virtue of his office shall act as Commissioner and Referree in his own Village; 60.

2.—That either party may require the Potail to summon a Punchayet;— 61.

3.—That some cases, particularly Boundary Disputes, shall be referrible to the Potail and Punchayet for 61.
final decision;—

4.—That the amount to be decided by them shall be small at first;— 62.

5.—That they shall act as arbitrators without limitation or appeal, otherwise than on a charge of 63.
partiality or corruption, but shall not supersede the subsisting provisions with respect to arbitration;—

6.—That their decisions shall not be final except in cases specially referred to them under the 3d article, 65.
and in cases of arbitration;—

7.—That execution shall not be stayed pending an appeal, unless the amount at issue exceed the limit to 66.
be fixed by Government;—

8.—That an original and appellate judicatory shall be established intermediately between the Potail and 67, 68, 69.
the Judge, and that a Native of the highest rank and respectability shall preside over it with a salary and
an institution fee, shall be assisted by Punchayets when demanded, and shall possess jurisdiction over such 70.
a number of Villages as that there be four or five in a Zillah.

9.—That the original jurisdiction of this Court shall extend to all suits for personal property or 72.
malguzarry land not exceeding two hundred rupees, or lackeraje land not exceeding twenty rupees, and
that its decision shall be final in original cases for no more than five Pagodas, in appealed cases for no
more than ten Pagodas, and in special cases of the same kind as those to which the 3d article has reference;—

10.—That suits brought before the Village Courts shall not be charged with institution fees or stamp
duties.

Under the same branch of the subject, the Honorable Court direct that no appeal may in future lie from 27.
the decision of a Zillah Court on any appeal from the Register or from any Native Tribunal, and issue the 23, 24, 25, 26,
instructions enumerated under the six first heads of the third paragraph of Colonel Munro's Letter of the 27, 30.
24th of December, and also call for certain Reports from the Sudder Adawlut. 73.

The second branch of the general subject discussed in the Honorable Court's Despatch
concerns the present Police arrangements. The Honorable Court again advert to the
hereditary influence and local information of the Potail and Curnum, and observe that in the 75
discharge of Police functions, they had the aid of Taliars and Toties, remunerated in the same manner as 74, 75, 76, 77, 78
they were. They quote testimony in favour of these instruments of police administration, remarking that 79, 80, 81
it is only through them that the co-operation of the people can be obtained. The Honorable Court ex- 82.
press their opinion that the permanent settlement presents no obstacle to the employment of the Village 83.
Officers in police duties. They state that Daroghas and Peons must constitute a very inefficient system of
Police, and that the system after a fair trial has utterly failed in Bengal. They therefore direct that the 84.
Village Police shall every where be restored to its former efficiency, expressing a conviction that the 85, 86
greater part of the present Darogha establishments may then be reduced, as well as the Police Corps still
maintained

maintained at a heavy expense. With reference to a proposal brought forward in 1806, the Honorable
86, 87 Court remark that they will not object to the employment of the Zemindars for purposes of police. They
88. describe it as a point of essential and indispensible importance that the superintendence and controul of the
89, 90, 91 Police should be transferred to the Collectors, pointing out the propriety of the transfer, on the ground of
92, 93 its being conformable to the ancient usage of the Country, and observing that clashing and collision
would follow the separation of Revenue and Police authorities, and that both would thereby be paralysed.
They state that, without discussing the subject of uniting Revenue and Judicial power, they are satisfied
94 that Revenue and Police power may safely and advantageously be united. They observe that the Tehsildar
seems to be the best intermediate authority between the Collector and the Village Officers, and that the
95 employment of the Tehsildar in that manner rests on the same grounds of propriety as the transfer of
police duties to the Collector. They conclude their remarks on this branch of the subject with stating
96 that the Police-system proposed by them, is in their opinion the best practicable, and with enumerating
97 the Agents who under it will be employed by the Collector for the purposes of police.

98 The last branch of the subject as divided in the Honorable Court's Despatch, regards the administration
99, 100 of Criminal justice. The Honorable Court state that although the Provincial Courts will under the proposed
101, 102 modifications of the System of Judicature have little more than the criminal business of their Circuits to
attend to, yet in consequence of the impediment to the vigorous execution of the criminal laws created by the
great local extent of the jurisdiction of those Courts, they nevertheless are strongly impressed with the opinion that Zillah Judges should be invested with a certain jurisdiction in criminal matters, now cognizable
only by the Circuit Courts. They also conceive that it would be desirable that Collectors, acting as Magistrates, should be empowered to punish offenders to a limited extent, and that it is worthy of consideration
whether the Collector should be associated with the Zillah Judge for the trial of offences at Quarterly Sessions;
103 They further desire that the Government shall consider whether in cases where guilt is clearly established
and where there seems no room for mercy, the sentence of the Circuit Court ought not immediately to be
executed without reference to the Foujdarry Adawlut, and whether any of the present forms of proceeding
in Circuit Courts might not admit of being advantageously simplified. They express their confidence
that the modifications of the Judicial System will enable the Government at once to abolish the office of
Assistant Judge.

The Honorable Court's despatch concludes with some remarks not necessarily connected with the three
105, 106 branches of the subject discussed in the preceding part of it. They urge the enforcement of the Pottah
Regulations, as tending to render the respective rights, and obligations of both Landholders and Tenants
more certain, and to facilitate the adjustment of disputes concerning rent and cultivation, and as affording
107 the best safeguard against the abuse of the power of distraint. They observe that this matter falls under
the superintendence of the Collector in his magisterial capacity, who ought to take cognizance both of
107 the refusal and of the neglect to grant Pottahs.—They state that arrears of rent should not be receivable
except on pottah, nor distraint allowed without an order from the Collector. They signify, however, that
it is not their intention, that the existing provisions as to the rates of assessment should be affected by the
enforcement of the Pottah Regulations. They desire that Boundary Disputes may be settled by the
Collector and the Officers subordinate to him, on the verdict of a Punchayet. They conclude the Letter with
injunctions that the Regulations be expressed in [illegible] divested of technical terms borrowed
from the [illegible], and that they be promulgated as effectually as possible.

Having thus surveyed the whole contents of the Honorable Court's Despatch, it remains for the Governor in Council to assign to the proper authorities the measures which, in pursuance of the Honorable Court's orders, they are respectively called upon to execute.

I.—A Regulation is required for establishing Village Courts, in conformity to the instructions contained in the 60th, 61st, 62d, 63d, 64th, 65th, 66th, and 71st paragraphs of the Honorable Court's Letter. The Special Commission will prepare the draft of this Regulation and submit it to Government through the prescribed channel of the Sudder Adawlut; but it may be necessary for them previously to ascertain the following points, viz.—1. Whether the office of Potail universally exists and is vested in one person; 2. Whether the Potail be willing to undertake the duty proposed to be assigned to him; 3. Whether the mauniums, fees and shares of produce, which are supposed to constitute the recompense of his labours, are in all cases still continued.

II.—A Regulation is required for establishing District Courts, in conformity to the instructions contained in the 67th, 68th, 69th and 70th paragraphs of the Honorable Court's Letter. The Commission will in the same manner prepare and submit the draft of this Regulation; but it may be necessary for them previously to ascertain, whether there are individuals possessed of sufficient rank and respectability to preside over the proposed District Courts.

III.—The general right of appeal must be limited and the extension of the power of admitting special appeals must be taken into consideration according to the instructions contained in the 27th paragraph of the Honorable Court's Letter.

IV.—The forms of civil process must be revised, according to the instructions contained in the 23d, 24th and 25th paragraphs of the Honorable Court's Letter.

V.—It must be taken into consideration how far the employment of licensed Vakeels is useful and necessary, according to the instructions contained in the 26th paragraph of the Honorable Court's Letter.

VI.—The effect of institution fees and stamp duties must be taken into consideration, with a view to the sentiments expressed in the 30th paragraph of the Honorable Court's Letter.

VII.—Periodical reports must be furnished, according to the instructions contained in the 72d paragraph of the Honorable Court's Letter.

The five articles last mentioned will be referred to the Sudder Adawlut, in order that they may take the proper steps for giving full effect to the instructions of the Honorable Court.

VIII.—The Village Police is every where to be restored to its former efficiency. This task falls to the Commission, who in executing it will derive assistance from the proceedings of the Police Committees which sat at this Presidency in the years 1806 and 1813.—The points to which the attention of the Commission will require to be directed, are the following, viz.—1. Whether the Taliars are sufficiently numerous;

ons; 2. Whether they are sufficiently remunerated; 3. Whether the Potails are fit to be entrusted with the charge of the Police of their Villages; & 4. Whether they are willing to undertake it.—After investigating those points the Commission will prepare the draft of a Regulation for carrying the proposed arrangement into effect and submit it through the Sudder Adawlut.

IX.—In consequence of the remarks contained in the 85th and 94th paragraphs of the Honorable Court's Letter, it will be proper to call upon the Accountant General for a comparative statement of the Police and Sibbendy Corps maintained from 1790 to 1802, and from 1802 to 1814, and of the expense respectively attending them, and to call upon the Commission for a statement of the whole charges of every description including cravelly and other fees, maunniums and shares of produce, formerly incurred on account of municipal establishments which may from time to time have been resumed under the Revenue arrangements of this Presidency.—It is manifest that such statements are requisite to enable the Honorable Court to judge how far the present charges are comparatively great or small.

X.—The Commission are to provide for the employment of Zemindars in the duties of Police to the degree which they may consider expedient under the authority granted in the 87th paragraph of the Honorable Court's Letter.

XI.—The Commission are to prepare and submit through the Sudder Adawlut, the drafts of a Regulation for transferring the superintendence and controul of the Police to the Collector, in conformity to the instructions contained in the 88th, 89th, 90th, 93d, 94th, 95th, 96th, & 97th paragraphs of the Honorable Court's Letter.

Colonel Munro has stated in his Letter of the 24th of December, that all the other alterations in the Judicial System which the Court of Directors have ordered, are subordinate to and dependent upon this, but the observation is correct only if it be confined to the Honorable Court's orders regarding the administration of Police.—The modifications of the established System of Judicature prescribed by the Honorable Court are clearly not dependent upon the transfer of the Police to the Collector's charge, and may be adopted with equal facility and success whether that transfer take place or not. The same remark may be made with regard to several of the proposed changes in the administration of Criminal justice. But the transfer is unquestionably a measure of great importance, and in the judgment of the Governor in Council is likely to produce the most beneficial consequences. Colonel Munro has however stated, that the transfer is to include not merely the superintendence and controul of the Police, which alone are specified in the instructions contained in the 88th paragraph of the Honorable Court's Letter, but also the whole duties of the Magistrate, and has referred to two paragraphs which contain incidental expressions favouring that opinion. The grounds on which the Governor in Council inclines to judge differently of the Honorable Court's intentions are; 1st, That their Letter contains no directions for taking away the powers of Magistrate from the Zillah Judge, though that measure would involve a greater radical change of system than the transfer of the superintendence of Police, which is ordered in terms the most pointed in the whole Letter; 2dly, That the nature and extent of the proposed transfer seems to be accurately defined by the remark of the Honorable Court in the 88th paragraph, that a proposition to the effect of their order for the transfer was recommended by the Police Committee in 1806, who so far from recommending that the powers of a Magistrate should be conferred on the Collector expressly founded their recommendation for transferring to him the superintendence of Police on the security against abuse afforded by his not possessing Magisterial powers; 3dly, That it is by no means necessary to the efficiency of the Collector's superintendence of Police that he should be vested with the powers of a Magistrate; and 4thly, That the suggestion to invest the Collector with specific Magisterial Powers, contained in the 102d Para. of the Honorable Court's Letter, is inconsistent with an intention to transfer the whole powers of Magistrate from the Zillah Judge to that Officer.

In the Regulation which is to be prepared, the Commission will therefore confine themselves to the transfer of the superintendence and controul of Police to the Collector, but they will submit their opinion as to the expediency of the further transfer which Colonel Munro conceives to have been in the contemplation of the Court of Directors. The Foujdarry Adawlut and Revenue Board also will state their opinion on the same point, and the Revenue Board in particular, adverting to the other avocations of the Collector, will state whether they consider him capable of undertaking the whole duties of Magistrate as laid down in the Regulations, without increased assistance or preparation for his new office.

XII.—The Foujdarry Adawlut are to prepare the draft of a Regulation vesting in Zillah Judges the juridiction in Criminal matters, stated in the 102d paragraph of the Honorable Courts' Letter to be desirable.

XIII.—The Foujdarry Adawlut and the Commission are respectively to report their opinion as to the expediency of vesting in Collectors certain powers of punishment as proposed in the 102d paragraph of the Honorable Court's Letter.

XIV.—The Foujdarry Adawlat and the Commission are respectively to report their opinion as to the expediency of associating the Collector with the Zillah Judge at Quarterly Sessions as proposed in the 102d paragraph of the Honorable Court's Letter.

XV.—The Foujdarry Adawlut are to report their opinion as to the expediency of vesting in the Circuit Courts the power of executing sentence in certain cases without reference to their authority, as suggested in the 103d paragraph of the Honorable Court's Letter.

XVI.—The Foujdarry Adawlut are to revise the forms of criminal process with the view of simplifying them according to the instructions contained in the 102d paragraph of the Honorable Court's Letter.

XVII.—The Board of Revenue are to prepare and submit through the Sudder Adawlut the drafts of Regulations for securing the enforcement of the rules respecting Pottahs by an adequate process under the superintendence of the Collector, for rendering arrears of rent not receivable except on Pottah, and for prohibiting Zemindars from distraining property for arrears of rent, without an order from the Collector, in conformity to the instructions contained in the 105th, 106th, 107th and 108th paragraphs of the Honorable Court's Letter.

XVIII.—The Commission are to prepare and submit thro' the Sudder Adawlut the drafts of a Regulation for requiring Boundary Disputes to be settled by the Collector on the verdict of a Punchayet, according to the instructions contained in the 109th paragraph of the Honorable Court's Letter.

The

The Sudder Adawlut, the Revenue Board, and the Commission, will observe the instructions contained in the last paragraph of the Honorable Court's Letter, with respect to the language in which the Regulations prepared by them are to be expressed.

On several of the points referred to the Sudder Adawlut, it will be necessary that they should take the opinion of the Judges of the Provincial and Zillah Courts, and no time should be lost by them in adopting that preliminary measure and afterwards in framing the Reports and Regulations which are called for. The Revenue Board also will use all practicable despatch in executing those parts of the general undertaking which are assigned to them. Independently of the attention due to the interest which the subject has excited among the authorities in England, it is desirable that the Commission should be dissolved as soon as it has answered the end of its appointment.

The Members of the Commission will probably experience the same difficulties which occurred to the late Police Committee in their endeavours to procure accurate information regarding the establishment of Village Officers, the allowances of every description originally allotted for their support, the subsequent appropriations of those allowances, their competency and their inclination to undertake the Offices respectively to be assigned to them; and on those different points as well as on special duties arising out of the ordinary course of the service which the Government may think fit to impose upon the Commission, they may from time to time find it necessary to conduct local investigations on the spot.—It will be their care to conduct all such investigations through the local Officers, to conform to the established system of internal administration, to avoid every measure which might have a tendency to unsettle the minds of the people with regard to that system and destroy their confidence in its permanency, and to strengthen and uphold the legitimate influence of all the constituted authorities of the Government.

Resolved, that Copies of these Proceedings be furnished respectively for the information and guidance of the Sudder Adawlut, the Board of Revenue, and the Commission for revising the system of internal administration.

(A true extract.)

D. HILL,

SEC. TO GOVERNMENT.

JUDICIAL DEPARTMENT.

OUR GOVERNOR IN COUNCIL

AT

FORT ST. GEORGE.

Para. 1.—OUR last Letter to you in this Department was dated the 29th October last.

2.—In our Despatch in the Revenue Department dated the 16th December 1812, we took occasion to convey to you some general observations, on the practical operation of the system of Judicature which has of late years been established in the Territories of Fort St. George, and to prepare your minds for a fuller and more matured disclosure of our sentiments and determinations on this important subject. Since that period it has engaged our deliberate consideration, as have also the existing arrangements for conducting the Police within those Territories.

3.—We propose in this separate Letter to communicate to you the ideas and views we have formed after a careful examination of your Official Records, and after collecting the sentiments of many of our Servants now in England upon the subject in regard to both these branches of internal Administration under your Government, and to furnish you with such orders and instructions as we have deemed expedient, and indeed of essential necessity for attaining the accomplishment of those great objects of Civil Regulation, and at the same time, of relieving in some degree our Finances from that heavy pressure to which they are at present subject under the heads of Judicial and Police Charges.

4.—We have approached the consideration of this subject under a deep impression of the fitness and wisdom of proceeding with due caution and care in the adoption of any material alterations in existing systems of Government, and of the mischiefs which too often result from innovations in matters of such important and delicate concern. With these strong convictions on our minds, it is very satisfactory to us on a review of this great question, to be enabled to state that the modifications which we are about to prescribe in this Despatch, do not involve the introduction of any novel or untried principles, nor any essential departure from an ancient and long established order of things; but rather the revision and amendment of one of recent creation which has existed a few years only, in the Provinces under your Presidency, and the operation and effects of which it is our duty to watch over with the view not only of preserving and cherishing whatever of good may be found to accompany it, but also of modifying and reforming it in those respects in which experience may have proved it to have failed in its expected consequences. It is in this spirit that we have entered upon the present investigation; on the one hand influenced by an earnest disposition to avoid all changes not absolutely called for in an existing system adopted under our own sanction; and on the other, not insensible to the obvious policy of removing the errors, and of supplying the defects which may be found to belong to it, before the progress of time shall have rendered them inveterate.

5.—We shall in the first instance direct your attention to the state of your Judicial Establishment. The increased and increasing expenditure on this account amounted for the year 1811-12 to no less a sum than £ 3,48,262, exclusive of the expense of the Supreme Court of Judicature, diet of Prisoners and the Police, being comparatively a small part of the whole Judicial Charges of the three Presidencies in that year. This has been made the subject of frequent correspondence with your Government; but the instructions which we have transmitted to you, strong and urgent as they were, have led only to partial retrenchments of a trifling nature, while they have fully served to satisfy our minds that any considerable diminution of this article of public disbursement cannot be looked for, nor even a limitation be fixed to its present high scale, by any measure short of a revision of the whole system.

6.—The expedients which you found it necessary to adopt for reducing the arrears in the Courts under your Government had been, as we observed in our Revenue Letter of 16th December last, "some years "before resorted to by the Supreme Government but (as we also remarked) they had not been found "adequate to remedy the evil which still continued to be heavily felt in the Bengal Provinces, notwith"standing the further measures that had been more recently devised for the same purpose." Even so lately as the year 1812 it was found necessary to pass a Regulation for augmenting the number of Judges in the Sudder Dewanny & Nizamut Adawlut of Calcutta, "as occasion might require" and in the same year a Resolution was adopted to appoint a certain number of *permanent* Assistant Zillah Judges, to be employed where their services were most wanted, thus constituting in both cases a standing increase of expense attendant upon the Judicial system.

7.—It nevertheless appears from the last accounts received from that side of India, that the number of Suits depending before the different Tribunals of Civil Judicature on the 16th July 1812 amounted to no less than 20,981; and so far from any expectation being held out by the Government of Fort William of any material reduction of that number, we are led to entertain the strongest apprehensions of an augmentation.

8.—We must here remark that when the present Judicial System was introduced into the Provinces of Bengal, Behar, and Orissa, the number of depending Suits in the Dewanny Adawlut was stated by Lord Cornwallis in his Minute of the 11th February 1793, at about [illegible]0,000. The consequent delay in the decision of Suits was then described by him as—"ruinous to the Suitors, as defeating the end of "Justice, and as striking at the root of the prosperity of the Country." Lord Cornwallis in the establishment of the system considered a speedy settlement of causes to be a primary and essential object to be effectuated by it, observing as he justly did "that the constitution of the Courts should be framed so as to "put it out of the power of the Judges to deny or delay justice, that Individuals should by a mere "application be able to command their interposition for the redress of injuries from whomsoever sustained."

It

It is to this effect also that he observes in the same Minute that "there should be Courts of Justice "to punish oppression and exaction; and that the people must be satisfied that the remedy must "be certain and effectual, and that it can be expeditiously applied."

9.—The facts which we have adduced and others which will hereafter be noticed furnish but too ample evidence that the provisions of the Judicial Code of British India, highly beneficial as they have proved in some important particulars, have yet substantially failed in the accomplishment of one of the most material ends they had in view in that large portion of our possessions where the Code was originally introduced, and where it has been longest in practice. But in taking a survey of the inadequacy of the Judicial System the existing accumulation of undecided Suits is very far from exhibiting the whole extent of the evil. To form a tolerably correct idea on this subject, especially in regard to the Zillah Courts, to which we here more particularly direct our observations, we must bear in mind the number of persons who may be deterred from applying to them for redress from the despair of having their disputes and grievances settled within any reasonable time, as well as from the great distance they must travel for justice, the expense of the journey, and the interruption which it must occasion to their private concerns, called away, as they are from their homes at the very season when their absence cannot be dispensed with, without serious injury to the cultivation of the Land: The Records of the Bengal Government inform us of another evil of no less consequence, viz. that the affrays, homicides, and woundings, which are continually occurring in those Provinces, on the subject of disputing rights, are occasioned by the length of time that necessarily elapses before redress can be obtained, which has been found to impel those who feel themselves injured in their rights and property to have recourse to violence and force for the defence of them, thereby taking the Law into their own hands.

10.—It would be needless to argue that the [illegible] causes must produce the same effects within the possessions of Fort St. George. The proof of this fact is strongly borne out by the official communications of several of the Judicial and Revenue Servants belonging to your Establishments; but if such evidence were wanting it might alone be very safely rested on a reference to the actual population of the Country and the number of Suits decided and remaining undecided, within the year, which sufficiently shew how disproportioned the existing means of Judicial Administration are to the wants and necessities of the people.

11.—This deficiency of means is no doubt to be imputed in part to the great extent of the local jurisdiction of the Zillah and Provincial Courts, but we are firmly persuaded, on a full examination into this subject, that even if the state of the Company's Funds would admit of such augmentation of these Courts as would reduce their local jurisdiction to one half of their present size, it would after all operate only as a partial remedy, and still leave the administration of justice in a state and condition very inadequate to the fulfilment of its professed purposes.

12.—We are led to direct your attention in the first instance to that branch of this important subject which relates to the *European Agency* employed for the discharge of the duties of Judges and Registers in the Zillah Courts, and in doing this we shall avail ourselves of the opinions of some of the best informed and most enlightened of our Servants who under the Bengal Government and under your Presidency, have been enabled by experience in the execution of the Judicial functions, to form opinions, and who have felt themselves called upon by a sense of duty to record them. Sir Henry Strachey, Judge and Magistrate of Midnapore, in his Report of the 30th January 1802, after enumerating circumstances which obstructed the due administration of justice, observes as follows—" another impediment, though of " a very different nature and much more difficult to remove, is to me too palpable to be over- " looked: I mean that arising from Europeans in our situation being necessarily ill-qualified " in many points to perform the duties required of them as Judges and Magistrates; nothing is more " common, even after a minute and laborious examination of evidence on both sides, than for the " Judge to be left in utter doubt respecting the points at issue. This proceeds from our imperfect con- " nection with the Natives, and our scanty knowledge after all our study, of their manners, customs, and " languages. We perhaps, judge too much by rule; we imagine things to be incredible, because they have " not before fallen within our experience; we constantly mistake extreme simplicity for cunning. We " make not sufficient allowance for the loose, vague and inaccurate mode in which the Natives tell a story, " for their not comprehending us, and our not comprehending them. We hurry, terrify and confound " them with our eagerness and impatience."

" I am fully convinced, that a Native of common capacity will, after a little experience examine " witnesses and investigate the most intricate case with more temper and perseverance, with more ability " and effect, than almost any European" and as he says in another place " a very few simple rules would " perhaps suffice to correct the abuses of former times. I confess it is my wish, though probably I may be " blamed for expressing it, not only to have the authority of the Natives as Judges extended, but to see them " if possible enjoy important and confidential situations in other Departments of the State."

Report as Circuit Judge on termination of the 2d Sessions of Calcutta Division for 1802.

" We cannot study (this same Judge observes) the genius of the people in its own sphere of " action. We know little of their domestic life, their knowledge, conversation, amusements, their trades " and casts, or any of those natural and individual characteristics, which are essential to a complete " knowledge of them: every day affords us examples of something new and surprising; and we have no " principle to guide us in the investigation of facts, except an extreme diffidence of our opinion, a consci- " ousness of inability to judge of what is probable or improbable."

13.—The ideas of Colonel Munro on the same subject were communicated to your Board of Revenue in his Report from the Ceded Districts, dated the 15th August 1807.

" There is (he observes) such a strange mixture of fraud and honesty in the Natives of India and even " in the same individual in different circumstances, that none but a native can on many occasions penetrate " the motives from which such opposite conduct arises. The numerous petty dealings constantly going on " with comparatively very few disputes. The frequency of depositing money and valuable articles without " any kind of voucher and the general practice of lending money without any receipt or document but " the accounts of the parties manifest a high degree of mutual confidence, which can originate only in a " conviction of the probity of each other: but on the other hand, every Native will perjure himself in a " litigation respecting water boundaries of villages and privileges of casts.—He will also perjure himself " with little hesitation in favor of a relation, a friend or an inhabitant of the same village. These causes " added to bribery render perjury so common, that scarcely any dependance can be placed upon evidence, unless

" unless when it is supported by collateral proofs. The number of witnesses and even their general character, " is therefore of less consequence than an acquaintance with those particular customs and prejudices by " which their evidence is likely to be biassed. The Judge must always be inferior to a Native in know- " ledge of this kind; he will likewise be deficient in the language; he never can be so much master of it as " to follow and detect the minute points by which truth and falsehood are often separated.—The voice of a " witness, his manner, the mode of expression, the use of words of a less positive though often similar " sense: all these must be beyond the reach of an European whose knowledge of an Indian Language can " never extend to such niceties."

14.—These are the sentiments and opinions of two of our Servants well qualified from local observation and practical knowledge to speak on such a subject, and they have been strongly corroborated by other respectable authorities on Record, which we have consulted in the course of our investigation.

15.—It is but too obvious, that an European must labour under very great disadvantages in the administration of justice among a people so peculiar in their habits, their ideas and customs, and with whose dialects it is in vain to expect we can ever become sufficiently acquainted. A document which we received from Bengal in the year 1810, distinctly informs us that "a few only of the Magistrates understand the " Bengalese Language." In the Peninsula where the dialects are much more various, this deficiency in the Native Languages cannot, we conceive, be less felt than it is within our possessions subject to the Supreme Government. Mr. Secretary Dowdeswell's Report dated 23d September 1799.

16.—These circumstances, while they must render the proceedings of the European Judge liable to great error and misconception in spite of all his care and solicitude to act rightly, must also in a great measure reduce him to a dependence on the Native Officers of the Court, which in various ways will tend, as we know it very extensively has, to the abuse and perversion of the ends of justice, and from the inability of the Judges to follow readily what passes in the progress of hearing a cause, a dilatoriness in the despatch of business must arise, which of itself would contribute in no small degree to that accumulation of Suits instituted in the Zillah Courts.

17.—What also occasions the great arrears of Suits in all our Tribunals, both European and Native, is the process and forms by which justice is administered. This process and these forms are substantially the same as those of the superior Tribunals in England, and even pass under the same names. The pleadings of the Court are almost in every case written (as well as the evidence of Witnesses); and they proceed by *Petition* or Declaration, Replication and *Rejoinder, Supplements, Answer and Reply.*

18.—Such a minute and tedious mode of proceeding in a Country where the Courts are so few, compared with the vast extent and population of it, must be quite incompatible with promptitude and despatch. Causes must be long pending and slowly got off the file, and the tardiness with which they are brought to a settlement must in innumerable instances be a greater evil than the original injury sought to be redressed, to say nothing of the frequent visits which the litigant parties are under the necessity of making, for the purpose of filing their pleadings in the progress of the cause, according to the turn which the proceedings may take. This grievance is one of no ordinary magnitude to the Suitors, as well as those who may be summoned to give evidence. On one description of persons it must, according to the information we have received from Colonel Munro, operate with peculiar severity—We here refer to the Heads of Villages.

" They are (he observes) subjected to great inconvenience and distress, being summoned as Witnesses " in every trifling litigation that goes before the Courts, from their respective Villages. They are supposed " to know the [illegible] better than any body else, and are therefore always summoned. They " are detained weeks and months from the management of their Farms, and are frequently no sooner at " home than they are called away fifty or one hundred miles by a fresh summons about some petty Suit, " which they could have settled much better on the spot, and crowds of them, as well as of the principal " Ryots, are always lying about the Court, and very often without its being known to the Judge that " they are there."

19.—We have the declaration of your Board of Revenue that " these cumbrous formalities (as they " term the forms and process of the Courts) rather embarrassed than aided Litigants." The inconveniences to be expected from them were ably pointed out by Colonel Munro in the same year, on the extension of the Judicial system to the Ceded Districts, and some of those which have actually resulted are strongly, but we believe faithfully, depicted by the Collector of the Southern Division of Arcot in his report on the Settlement of the Revenues for the Fusly Year 1808-9. " Hundreds of complaints of acts of oppression " have been made to me, but on which I have no power to grant redress. I can only refer them to the " Court; and the Court, if it did nothing else, would not have time to redress all such grievances, even if " they came before it; but the road to justice in such instances is so clogged with forms, &c. that nine " out of ten of such grievances never came before it—It is cheaper (he adds) for Complainants to submit " to be plundered, than to seek redress." Mr. Ravenshaw.

20.—What must also be very materially obstructive of the purpose for which such forms of proceeding are prescribed by our system of Civil Judicature is, that they are perfectly new to the Natives, to whom justice was used to be administered according to very simple rules and in a summary manner.

21.—The general unfitness of the Natives to conduct their own causes in Tribunals whose Proceedings are regulated by rules of such a refined and intricate nature has led to the appointment of Vackeels or licenced Pleaders to each Court, but this measure though intended for the convenience of Suitors, is accompanied with injurious effects by placing the Plaintiffs and Defendants very much at the mercy of a set of men who for the most part, we fear, are wanting in respectability of character, with little sense of reputation, and depending for their subsistence on the encouragement and fomentation of frivolous and vexatious litigations.

22.—The defective and superficial acquaintance of the Vackeels themselves with the Regulations and
their general inaptitude for the discharge of their duties, has long been the theme of complaint on the part
of our Servants under the Bengal Presidency, as well as by Colonel Leith, who was employed under your
Government in framing the original Code of Laws and Regulations, [illegible] who has in his Letter to the
Chairman of the Court of Directors of the 25th January 1808, of which we formerly transmitted you a
Copy, expressed his opinion on the subject of the Vackeels, in terms which have particularly attracted our
attention. " There is perhaps (he says) no part of the Judicial system which has been attended with
" worse consequences than the Vackeel branch of it. They are in general extremely illiterate and their
" situation gives them various opportunities of committing abuses which are not easily detected. In
" particular

" particular they have been accused of promoting litigation, by holding forth false promises of success to
" their Clients. Their habits of intercourse with the Natives and their being in a manner the only persons
" who are acquainted with the Regulations, makes it easy for them to do so. I do not hesitate in saying
" that one great cause of the litigation and delay in Law Suits, has arisen from the Native Pleaders."
23.—Your Board of Revenue also, in the Report to which we have already referred, have distinctly
averred, that " the licensing of Pleaders or Vackeels had led to a series of fraud and corruption in the
" Zillah and Provincial Courts," and they therefore recommended that in the Revenue Court which it
was then in contemplation to establish at the Presidency " pleading *ore tenus* should be adopted, instead
" of Petitions, Replications and Rejoinders."
We therefore direct you to instruct the Courts of Sudder Dewanny and Nizamut Adawlut and the inferior
Courts, to communicate their ideas on this subject, and that you do thereupon revise the respective powers
together with the forms of process in both Departments, with the view of rendering the proceedings in
Civil cases as summary as may be compatible with the ideas of substantial justice.
24.—The Reply and Rejoinder may perhaps be dispensed with, as the Plaint and Answer generally contain
all the material facts of the Case.
25.—Another part of the system which has an evident effect, in lengthening the proceedings of the
Courts has not, as far as we know, the recommendation of being borrowed from any English Institution;
this is the practice (prescribed by Regulation 3, of 1802) of taking down in writing all depositions altho'
delivered orally in open Court. We have great doubts as to the necessity of this custom, and desire that
the subject may be carefully considered by the Courts.
26.—The employment of licensed Vackeels is so connected with the Judicial System now established
that we are certainly not prepared to do away this class altogether; but we are very desirous that the sub-
ject should be maturely considered by you as well as by the Sudder Court, with a view of devising, if it be
possible, a remedy for an evil so generally acknowledged.
27.—We would here call your attention to another part of your Judicial System. We allude to the lati-
tude of the appeal allowed from the decisions of the Registers of the Zillah Courts and from the decisions
of the Judges of these Courts. The facilities thus afforded for the prolongation of Judicial disputes and
its attendant evils have been represented to us by many of your most experienced Servants as strongly
requiring the application of some remedy. By the original Regulations of your Government no Suit was
appealable from the judgment of a Register or a Judge of a Zillah Court, unless in the former case the
amount of the property litigated exceeded 25 A. Rs. and in the latter 1000 Rs.—But by Reg. 7, of the year
1809, these restrictions were removed, and appeals were allowed in all cases from their determinations,
except in regard to Suits tried by a Zillah Judge in appeal from the Head and other Native Commissi-
oners. We are of opinion that a revival of the restrictions which formerly existed under Regulation 2, of
1802, would be productive of much good effect, and we hereby direct that no further appeal be permitted
to lie from a decision of a Zillah Court on an appeal from the Register or from any Native Tribunal.
With regard to special appeals, we leave you at liberty to extend the provisions of Sec. 26, of Reg. 7, 1809,
to any case not comprehended within them, which on due consideration you may think fit.
28.—The expenses also of prosecuting Suits which before were confined to the maintenance of the
Witnesses and the employment of a Vackeel have since the year 1808 been considerably augmented by
the direct charges to which legal proceedings are subjected by fees on the institution and trial of causes,
and on the presentment of Petitions, Exhibits, &c. both in the European and Native Courts, as well as by
Stamp Duties upon the Pleadings in the former.
29—These additional charges were imposed as it is declared in the Preambles of Regulations 4, 5, & 17,
of 1808, for the purpose of preventing litigious and groundless complaints, the filing of superfluous exhibits
and the summoning of unnecessary Witnesses.
30.—To the first mentioned, of these Regulations, and to Regulation 17 which gave a retrospective effect
to the provisions of the former one respecting Judicial fees, the Sudder Dewanny Adawlut have in their
report of the 12th February 1813, particularly called our attention as the chief means by which the arrears
of Civil Suits had been so greatly reduced since the year 1807.—But with the evidence we have before us
on this subject, we see too much reason to conclude (bearing in mind as we must the smallness of the
interests which produce litigation among the Natives) that the additional expenses thus imposed serve to
discourage and often to preclude the fair Claimant from applying to our Judicatories.
31.—Under the Rules and Regulations which obtained previous to the introduction of the present
system for the administration of justice in Bengal, a deposit fee was levied on the institution of Suits in
the Civil Courts, varying from five to two per cent, in proportion to the Cause of Action; and certain other
authorized fees of Court. On the first establishment of the present system in 1793, these fees were abolished
and the Suitors were relieved from all other expenses except the prescribed fee to the Pleaders, and the
actual charge in summoning their own Witnesses. The grounds which induced Lord Cornwallis to adopt
this measure are explained at large in his Minute of the 11th February 1793: " This Tax (observes his
Lordship, alluding to the Fees we have just stated) " which the people are obliged to pay for having justice
" administered to them, at the same time that it debars many from recovering their rights and fails of its
" intended effect, has a further oppressive operation by punishing equally all Suitors whether their Causes
" be litigious or not. The fact is, that the evil which this Regulation is intended to obviate, is ascribed to
" a wrong cause.—It is not to be attributed to the litigiousness of the people, but with more truth to the
" dilatoriness and insufficiency of the administration of justice."
32.—The Zillah Courts erected under the new system being soon overwhelmed with Causes, the principle
maintained by Lord Cornwallis was departed from and fees were established on the institution of Suits
and on Exhibits, &c. as well as Stamp Duties on the written Pleadings. The reasons assigned in the
Preambles of the Regulations relating thereto, were the same as those which induced you to resort to
those expedients. We are much disposed to believe from the practical authorities we have consulted upon
this subject; that tho' these charges upon law proceedings have served to diminish the number of vexatious
Suits instituted in our Courts, they have at the same time had the effect of deterring too many from seeking
judicial redress for real and substantial injuries on account of their inability to support the costs which
necessarily accompany the means of obtaining it.
33.—Having adverted to the general and most obvious defects in the present system, we are brought to
the consideration of the remedy most applicable to them, and after a minute examination of every available
source

source of information within our reach, and having attentively reviewed the whole that we have collected, we are disposed to think that the important object as far as the administration of Civil Justice is concerned, may be obtained in a degree commensurate to the wants and necessities of the people by such a modification of the present judicial system itself as shall consign a great part of the business now conducted by the Zillah and Provincial Courts to intelligent Natives thro' whose Agency the means of administering justice might be enlarged; and at the same time a foundation laid for diminishing the expense attending the existing establishments of the Company.

34.—We find from the concurrent testimony of our most experienced Servants that throughout Hindostan the affairs of every Village were formerly managed by two descriptions of persons, one usually designated by the appellation of Potail, though in some parts of India called Mundil or Mocuddim; and the other characterized by the name Curnum or Putwarry. The Potail acted as the Judge, Magistrate and Collector within his Village; in the former of these capacities he settled the disputes which occurred within it, assisted in cases of importance or where the litigant parties required it by a Punchayet or Native Jury, consisting of fewer or more persons, whose judgment was subject to an appeal to the Amildar or Collector of the Province, in whom was vested not only the general administration of the revenues; but also the superintendence of Civil Justice as well as of the Police. This was the mode of administering justice in all cases of property or personal right except in regard to questions of cast or religious discipline, which were decided by the rules of the different Tribes assisted by Punchayets.

35.—The Curnum or Putwarry, who was and still is the Register of the Village, assisted the Potail in the discharge of his judicial and magisterial functions, but it was his more especial duty to keep the public accounts of cultivation and revenue, and to record transactions between one Individual and another in the nature of bargain, payment or receipt, his registry being the attestation of all such transactions.

36.—Both the one and the other of these Village Superintendents enjoyed lands free from or upon payment of a small quit rent or, which is nearly the same, specific shares of the produce of a particular portion of land, besides certain payments in grain or in money from the other Residents of the village. In a country where internal disturbances have been so frequent, these Officers are stated by Colonel Munro to have been regarded by the Inhabitants as their natural and permanent superiors, their influence in the little communities to which they belong, being founded as much in personal respect as in the authority of their office. They are the Native Gentry of the Country and from the particular relations in which they stand to the people they possess a knowledge of the general concerns of their Villages and of the character of every one within them, which renders them peculiarly well qualified to perform the municipal duties entrusted to their charge.

37.—In the modern possessions under your Government where the zealous and well directed enquiries of some of your ablest and most intelligent Servants brought us to a nearer acquaintance than in any other parts of India with the nature and uses of the local institutions of the Country, and where also the policy had been most attended to, of regarding these institutions as the natural and only solid foundation on which to raise the superstructure of Civil Government, a close adherence to the ancient and customary course of proceeding in the adjudication of Civil Causes appears to have been observed, until the introduction a few years ago of the Judicial establishments now existing.

38.—Of the utility of the Potails in their Judicial character and of their identification with the domestic economy and internal arrangements of the country, we have the recorded testimony of many of our Servants.

39.—Colonel Munro in his Report from the Ceded Districts of the 15th May 1806, informs us that every "Village with its twelve *Ayangaudus* is a kind of little Republic," with the Potail at the head of it, and that India is a mass of such Republics. The inhabitants during war, look chiefly to their own Potail, they give themselves no trouble about the breaking up and division of kingdoms—while the Village remains entire they care not to what power it is transferred, wherever it goes the internal management remains unaltered.—The Potail is still the "Collector and Magistrate and Stud Farmer.—From the age "of Menu until this day, the settlements are made either *with* or through the Potails;" and in another of his interesting and valuable Reports, he informs us "that whoever rules the Province, they rule the "Village." This description of the Village Societies of India is confirmed by the view which your Board of Revenue took of the same interesting subject, in their Report of the 25th April 1808.

40.—The account here given of the Potail and of his influence and importance, as necessarily resulting from his character and relative situation within the Village Community, of which he is the Chief Member, is also in strict conformity with the statements which have been afforded by Colonels Read and Wilkes, by Mr. Thackeray and other respectable authorities.

41.—Your Board of Revenue in their Report to which we have just referred, further states that "the "influence of the Head Inhabitants among the People is much greater than that of a Zemindar or "Poligar, and that when he is not over-assessed, he will always exert it on the side of Government."

42.—From these concurring testimonies we are led to recognize in the Potail and Curnums the most powerful instrument that any Government can possess for conducting the detailed operations of its internal administration, as well in regard to the distribution of Justice as the direction of the Police. It appears to be through this agency, that the frame and constitution of the little Village Communities of which all India is composed, has been held together "for so many centuries; they are unquestionably (what they have been termed) the "natural and permanent authorities of the Country;" and true policy strongly dictates the expediency of our availing ourselves of their services, for it is thus only, as we are now firmly convinced, that the business of Government can be adequately conducted in a foreign Country like India, in which the population is so extensive and the habits and manners of the People, so different from our own.

43.—The Judicial Regulations admit of the employment of Native Commissioners as Referees under the orders of the Zillah Tribunals, and as Judges with an original jurisdiction in matters of personal property to a limited amount, and in the case of the Head Native Commissioners authority is given to decide Suits of small amount, respecting real property. The Regulations also empower the other Native Commissioners to act as Arbitrators, when applied to for that purpose by the Inhabitants. But, restricted as these Native Authorities are in their powers, and liable as they also are, under the latitude of appeal which is permitted from their decisions to the Zillah Judges, to have them suspended or reversed, a large portion of business thus necessarily devolves on the Judges and Assistant Judges, which together with the appeals from the judgments of the Registers, and the Suits that come before them under an original jurisdiction, they are utterly unable to deliver themselves from by every possible exertion they can make.

44.—We

44.—We are, however, very far from meaning to detract from the efficiency of the Native Branch of the Judicial system. On the contrary we refer with satisfaction to the facts stated in the Report of the Sudder Dewanny Adawlut at Fort St. George, wherein it is observed, "that these subordinate Judicatories "are operative to a very extensive degree in promoting the general and speedy distribution of civil justice "in causes, *though small yet of infinite importance to the Parties*, who could not without the most "serious inconvenience, be subjected to the necessity of leaving their families and giving attendance at "the Stations of the Zillah Courts." This report from the Sudder Adawlut furnishes a strong and convincing argument for the employment of Natives in the administration of civil justice, and satisfactorily demonstrates the absolute necessity of availing ourselves of their instrumentality, to a much greater extent than has hitherto been done.

45.—We must, however, continue to think that the Agency of Natives *appointed* to act as Commissioners, is much less eligible than that of the Heads of Villages acting within the limits of their own municipalities. —The slender and very insufficient emoluments allowed to Native Commissioners for the performance of very laborious and responsible duties, must render it extremely difficult to secure the services of men of respectability and influence in society, and possessing the requisite qualifications.

46.—These circumstances are stated in the Report from the Sudder Dewanny Adawlut to which we have already referred, as having "hitherto retarded the consummation of the arrangements for this purpose "in some cases by the difficulty of finding Persons sufficiently men of business and character to discharge "satisfactorily a trust so delicate, and one that is so closely connected with individual comfort and "prosperity; in others, by the disinclination of those of adequate respectability and talent to undertake a "duty which, without promising any immediate personal advantage, seemed to be laborious to a degree "alarming to their habits."

47.—The official correspondence of the local Authorities under the Bengal Government leave it not a matter of speculation that the Native Commissioners in those Provinces, are a description of persons who, like the Darogahs of Police, are of inferior character among their fellow countrymen, very rarely possessing that local influence and consideration which ought naturally to attach to individuals holding those situations.

48.—These necessary qualities we have already shewn, are much more likely to be found among the Potails and Curnums of the Villages, than among any other denomination of the Natives. "They have *for ages* been in the constant habit of administering justice in their Villages, with all the aids derived from acknowledged rank and hereditary connection, they are still in the enjoyment of, or possess the right to a permanent provision in land and fees, originally assigned them as Public Officers for the execution of that and other duties. That particular duty we cannot doubt, they would again gladly execute, because it was one inseparably connected with the consequence which belonged to them in their respective Villages; and which by being committed to other hands must, as we are satisfied it has, from various official channels of information, considerably impair their influence and render a numerous body of men dissatisfied, if not disaffected to our Government, whose support and attachment, we cannot but consider of more importance to the internal security of the Country, than even the strength of our Military Establishments; such a measure would incalculably relieve the Inhabitants from those vexations and inconveniences to which they are at present subject, from the want of the ready means of judicial redress, and would be most acceptable, as it would restore a form of judiciary administration which had long been familiar to a People distinguished above all other Nations in the world, by a dislike to innovation and a respect and adherence to ancient rules and customs.

49.—As the Punchayets or Native Juries appear also to have uniformly prevailed under every Native Government of India, it is necessary that they should make a part of any consideration involving in it a return to the ancient form of judicial administration.

50.—It is remarkable that this Institution should have been passed over without notice in the recorded discussions which preceded the establishment of the Judicial system under your Presidency, finding as we have on an examination of the Reports of those Collectors who antecedent to that period superintended the administration of Civil justice, that it was a general rule at least among those in the modern territories to avail themselves of the use of Punchayets in cases brought before them, and also to encourage the use of them by the Heads of Villages. It is stated by Captain Read, in a Letter dated Kistnagherry the 30th July 1794, that "it was the custom of the Inhabitants to settle trivial disputes by Punchayets, or Courts, com- "posed of themselves, and when they could not settle them by that means to their mutual satisfaction, "to apply to the Collector, who either did so himself or formed a Punchayet for the purpose, on whose "verdict he determined;" and in a Cowlenamah of that Officer is the following instruction: "It is directed that when any differences arise relating to municipal management or cultivation, "a Punchayet or Native Court of arbitration may be assembled to adjust them, and that if the "offended Party afterwards resolve on an appeal to the Huzzoor, he shall be sent thither with its "proceedings attested by its Members, when orders shall be sent on the affair in question." The Members of the Punchayet appear to have been mutually chosen by the Parties, to prevent corruption and intrigue, their proceedings were openly conducted in presence of such of the Inhabitants as chose to attend, & the members were not permitted to separate before they pronounced their decision, which was afterwards signified to the Parties concerned by a written attestation, & enforced, if necessary, by the authority of the Collector.

51.—No Person in our Service abroad has had more frequent or fuller opportunities of forming a just opinion of the advantages derived from these Native Juries, than Colonel Munro.—In his Report of the 15th August 1807, he says "*There can be no doubt that the trial of Punchayet is as much the common law* "*of India, in Civil matters, as that by Jury is of England.*—No Native thinks that justice is done where "it is not adopted, and in appeals of causes formerly settled, whether under a Native Government or under that of the Company" previous to the Establishment of the Courts, the reason assigned in almost every instance was, that the decision was not given by a Punchayet but by a public Officer, or by Persons acting under his influence or sitting in his presence. "*The Native who has a good cause, always applies for* "*a Punchayet; while he who has a bad one, seeks the decision of a Collector or a Judge, because he* "*knows that it is much easier to deceive them.* The Natives cannot surely with any foundation be said to "be judged by their own laws, while the trial by Punchayet, to which they have always been accustomed, "is done away. The Code provides Referees and Arbitrators but these are not what the Native wants. He

"has

" has most probably had recourse to them already and when he comes forward to complain publicly he " expects a Punchayet."

52.—Equally strong evidence is borne by Colonel Wilks in support of Punchayets, in the Appendix to his *Historical Sketches of the South of India*.

" Fully to understand the character and manners of the Hindoos, requires to have lived and been " educated among them as one of themselves, and I conscientiously believe that for the purpose of discri- " minating the motives of action and the chances of truth in the evidence of such a people, the entire life " of the most acute and able European Judge, devoted to that single object, could not place him on a level " with an intelligent Hindoo Punchayet," which he in another place describes as " an admirable instru- " ment of practical decision."

53.—It is also highly spoken of by Sir John Malcolm in his sketch of the Sikhs, wherein after stating that " trifling disputes about property are settled by the Heads of Villages by *arbitration* & by the Chiefs," he in a Note to the word arbitration adds " it is usual to assemble a Punchayet or a Court of Arbitration " in every part of India under a Native Government; and as they are always chosen from Men of the " best reputation in the place were they meet this Court had a high character for justice."

54.—We have in our despatch of the 20th December last, referred you for a practical illustration of the fitness of Punchayets acting in conjunction with the Heads of Villages for the adjudication and settlement of questions of individual property and right, to a Report made by Colonel Wilks to the Governor General " on the interior administration of the Government of Mysore."

55.—To the authorities we have here produced of several of our most able and experienced Servants on your side of India as to the practical utility of the Punchayet Institution, we shall only add that of an experienced Judge under the Bengal Government, Mr. Melville, Judge and Magistrate of Dacca. In his Report of the 21st December 1801, he observes " I have said that authority and great encouragement should be " given to procure an adjustment of petty disputes and quarrels through the means of Punchayets. This " mode of arbitration, for in the present instance it is nothing more, was formerly almost universally " practiced, and it has not only the sanction of established usage in its favor, but the Members of such " Tribunals being as it were pointed out for the Office by their established characters and by the acknow- " ledged sentiment of the whole of their Society, the decision is at once acquiesced in and becomes " happily unquestioned. But to estimate fairly the great advantage to be derived from this mode of " adjusting disputes and allaying animosities, it must not be disguised, and cannot have escaped the " observation of all who have had an opportunity to remark it, that litigation in petty disputes, as at " present practiced, is a source of general unhappiness and the parent of multiplied crimes."

56.—The same Judge in a Circuit Report for the Division of Patna, of so late a date as the 27th June 1810, after noticing the length of time " a claim must wait, with the sacrifices an individual " must make before the decision of a Civil Court can be obtained and his want of confidence in the " stability of that decision" proceeds to observe "It must be noticed also that the manners of the people are " daily growing worse." The present system has in its relations and consequences affected the influence of paternal authority and of casts, formerly salutary checks on morals; and our Courts, by having a detail of duty much greater than they can effectually manage, are unable to supply any adequate substitute.

57.—The great argument which has been alleged against entrusting the Natives with the exercise of any extensive judicial authority, is their proneness to corruption. The fact is certainly not to be denied; but it is at the same time necessary, that we should trace it to its cause, before we assent to the validity of the inference which is deduced from it. This we believe to consist in the want of efficiency which has marked the Native Governments in the more modern periods of their history. Nothing could well have been more relaxed than was the management of the affairs of Civil administration under them, whether as it related to Judicature, to Police, or to Revenue. Those Regulations which are devised and provided in every civilized country for the guidance of Public Officers, and for preventing malversation and abuse of trust, had either grown into desuetude, or were greatly disregarded. Most of the public establishments had become perverted from the original purposes of their institution. It was therefore no other than a natural consequence, that in the absence of a salutary and effective exercise of the supreme powers of the State, the Public Functionaries, when prompted by self-interest, should have been influenced by venal and corrupt motives.

58.—If we are correct in this reasoning, we may deduce from it a sufficient ground for believing that under a vigilant and active superintendence and controul exercised by the British Governments, the Potails and Curnums assisted by the Punchayets, might be most advantageously employed in the administration of justice, without a recurrence of those serious and formidable abuses which prevailed in the latter periods of Native administration.

59.—The eminent success which has within the last twenty years attended, the exertions of some Collectors of the Revenue in the modern territories subject to your Presidency in preventing the corrupt practices of the Native Servants, and in keeping them to their duty, seems fully to warrant that conclusions The great practical principle which they steadily kept in view, and to which the success of their labours must be very largely ascribed, was *to leave the detailed management of affairs to the Natives, according to the existing forms and usages of the country, and to see that they did their duty, instead of attempting to do it for them.* A constant and pervading exercise of the powers of superintendence is the sphere of action in which the Company's European Servants can be most beneficially employed, and, in this sphere, the active application of their time, their attention and their talents, are of the most essential, and indeed of indispensible importance, to the well governing of the country.

60.—We conceive in the first place that the Potail might, by virtue of his office, execute the functions of Commissioner within his Village in the several modes prescribed by the Regulations. As Referree he should hear and determine all such causes as may be referred to him by the Zillah Court, subject to the same limitations as to the amount litigated, and generally speaking, to the same rules as are prescribed for Native Commissioners acting in this capacity.

61.—And in all cases thus coming before a Potail, either Party should have the power of requiring the assembly of a Punchayet, or the Court may in the order of reference, prescribe that mode of trial; and it should also be at the discretion of the Zillah Judge to refer cases of particular descriptions and not exceeding in value an amount, to be specified by Regulation to the Potail and Punchayet for *final* adjustment,

adjustment. Boundary cases may with peculiar propriety be thus referred for final decision, but in cases not specially referred in this manner, the right of appeal will of course be allowed.

62.—The amount to which the decisions of the Punchayet might be rendered final should, in the first instance at least, be very small. Being however strongly impressed with a conviction of the advantages which might be derived from that mode of trial in point of promptitude and cheapness, we are anxious that its operation should be rendered as extensive as possible, consistently with the regular and impartial administration of justice.

63.—The Potails, or at the option of the Parties, the Punchayet assembled under the authority of the Potail, should be empowered to act as Arbitrators, without limitation as to amount, in all cases brought before them by voluntary consent, under bonds of engagement to abide by the award pronounced and to its being made a decree of the Zillah Court and without appeal, except in cases of alleged corruption or partiality proved to the satisfaction of the Tribunal to which the application for setting aside the award is made, as already provided for by Regulation 16, of 1802.

64.—In the provision we have here made for the arbitration of disputes by Potails and Village Punchayets assembled by them, it is not our intention to supersede the enactments of Reg. 21, of 1802, as to the reference of Suits by the Zillah Courts to that mode of settlement. On the contrary, we are of opinion that Individuals should be encouraged in all cases to get their differences accommodated by arbitration in the way most agreeable to them, nor do we see any objection to investing the Courts of Justice with authority to enforce the execution of awards in private arbitrations, provided the litigants shall have previously entered into a written engagement to submit to the decision of the Arbitrators and to the award being entered on the Records of the Court.

65.—In regard to the jurisdiction which should be given to the Potail for deciding Suits of his own authority, we do not feel ourselves justified, in the first instance in directing that his decision or that of a Village Punchayet should be conclusive, except in the two cases already mentioned, namely, where both parties have voluntarily consented to abide by the decision, or where the Zillah Court, adverting to the nature of the dispute as well as the amount litigated, have referred the case to the Potail and Punchayet specifically for a final decision.

66.—In thus allowing, however, an appeal from the Village Court to that of the Zillah we by no means intend that the execution of the judgment pronounced by the former shall be stayed during the pending of the appeal, except under special circumstances, upon which the Judge shall be at liberty to exercise his own discretion; such a permission would, we fear, greatly multiply appeals, and occasion their being lodged for the purpose of vexation or delay: we therefore desire that in all cases not exceeding a certain amount, which we leave it to you to fix, the decision of the Potail and Punchayet be forthwith carried into effect; resistance to the process of that Court would constitute a breach of the peace, and fall under the cognizance of the Magistrate.

67.—By the ancient system still prevalent under the Native Princes, there appears to have been an intermediate jurisdiction original and appellate, between the Village Courts and those of the Provincial Amildar or Collector, namely, that of the Tehsildar or Deputy of the Collector. As we do not propose by our present instructions to give Civil jurisdiction to the Collector, we are for the same reasons unwilling to give it to any of the constituted Revenue Servants; but at the same time we think it necessary that an intermediate Native Judicature between the Village and the Zillah Court should if possible be established; such a Court might in some degree diminish the number of appeals to the European Judges and might render it more difficult to obtain a decision through the partiality or corruption of the Native Judges, as two sets of Natives must thus be persuaded to abuse their trust.

68.—This course would enable us also to try the experiment of the Punchayet on a larger scale than that of the Village, so as to have a greater selection of persons to exercise that function, as all the Inhabitants of a Village may possibly be connected with one or other of the litigant parties.

69.—With this view it has occurred to us that some of the Natives who are highest in rank and most worthy of trust whether now employed as Commissioners or not may be invested with a jurisdiction over a certain number of Villages, so as that, there may be three, four or five in a Zillah, each with a peculiar District; and in order to induce persons of that description to undertake the Office and to discharge the duties of it with zeal and fidelity, we shall not object to your allowing them a fixed salary, in addition of Suits brought before them such as is received by the present Native Commissioners.

70.—The original jurisdiction to be vested in these Native Officers of Justice might extend to all Suits instituted in their Courts for personal property, not exceeding 200 A. Rs., for Mulguzarry to the same amount, and for Lackeraje not exceeding 20 A. Rs., assisted, as they should be, where either of the litigant parties desire it, by a Punchayet; and their jurisdiction might be final to the extent of five Pagodas. Their appellate jurisdiction (either party in the appeal being allowed a Punchayet) might be final in all cases not exceeding ten Pagodas, and also in regard to Suits preferred in the Zillah Courts which the Judges may, in analogy to the nature of the references to Potails and Village Punchayets which we have suggested, deem it proper to refer in the same special manner to those superior Native Judicatories, for final determination.

71.—By reverting to the established practice under the Native Governments, of employing the Heads of Villages, and Punchayets assembled within them, in the administration of justice with the introduction of District Punchayets, as we have proposed; we are persuaded that we shall confer the most solid benefit upon our Native subjects, and relieve the European Judges in a very considerable degree from that weight of judicial business, the pressure of which must necessarily have compelled them to depend in a great measure upon the inferior Officers to their Court, who are open to various temptations to betray their trust, and to deceive their Superiors. The admission of the Potails and Curnums to this participation in municipal administration will be attended with little or no expense to the litigants, for we propose that Suits brought under the cognizance of those Village Officers should be altogether relieved from fees and stamp duties. The Inhabitants, as we have before observed, will have their complaints enquired into at their very houses, where the transactions to be investigated can be much better understood, and what is no small consideration, where the enquiry will be conducted in a mode sanctioned by the ancient usages of the Inhabitants. We are also persuaded that as the authority of these Village Officers must necessarily be confined to the cognizance of such matters as occur immediately within their own little communities the history [illegible] will be within the personal knowledge of every Member of it, the best practicable facilities will thus be afforded to a prompt and satisfactory administration of justice.

72.—In

72.—In order that we may be enabled to appreciate the effect of these several measures, we are particu-
larly anxious for correct and precise information as to the *nature*, as well as the number of Suits instituted
in the several Courts. We desire that such returns may be made by the several Judges to the Sudder
Courts, as may enable that Court to furnish Government with a yearly or half yearly Report in which the
following particulars are to be stated.

1.—The number of Suits instituted before the several Courts now existing or hereafter created, distin-
guishing whether they have been decided or dismissed, whether the parties have acquiesced in the
decision, or have appealed, and to what Court; and whether the Decision has been confirmed or reversed
by the Court of Appeal.

2.—In regard to Courts which have an original and appellate jurisdiction, the returns will distinguish
whether the Suit comes before the Court originally, or on appeal; and in the latter case will shew the pro-
portion of appealed sentences respectively reversed or confirmed.

3.—The average value of the matters litigated, and the *nature of the disputes*, the situation of the parties,
particularly in cases in any way respecting the rent of the land, whether paid to Government or to
Zemindars, or other holders of land.

73.—Having thus signified to you our sentiments and instructions respecting the system of Civil Judi-
cature within the territories under your authority, it remains for us to pursue the same course with
reference to the administration of Police. We have in a foregoing part of this despatch taken occasion to
speak of the hereditary influence which the Potails and Curnums possess within their Communities, and of
the intimate knowledge they must necessarily have of the Individuals residing within them. These Village
Superintendents are aided in the performance of their police functions by two Officers generally known
by the names of Talier and Totie, who properly form part of every Village establishment, and who, like the
Potail and Curnum and all other Public Servants on such establishments, are supported by Enaams or
Maunioms, and other emoluments derived from the Inhabitants of their respective Villages.

74.—It is to these Officers that Colonel Munro has referred us in his paper of observations to which we
have already alluded, and in which he states that "in every Village in India there are hereditary Watch-
" men whose business it is to guard the property of the Inhabitants and Travellers from depredation and to
" exert themselves in recovering it when stolen; and that there is perhaps no race of men in the world
" who are equally dexterous in discovering thieves, that they are maintained by the produce of an Enaam
" land, by a trifling Tax on each House, and by a small allowance from Travellers when they watch their
" property at night; that no war or calamity can make them abandon their inheritance; that if driven
" from it, they always return again and often live in the Village when every other person has forsaken it;
" and that this long and constant residence, together with their habits of life, make them perfectly
" acquainted with the character and means of livelihood of every person in it."

75.—The Committee of General Police after having consulted with all the Judges and Magistrates,
Collectors and Commercial Residents in the Districts, observe in their Report to your Government of the
24th December 1806, that " the general division of the country into Villages and dependant Hamlets is
" well known and the influence of the Head Inhabitants of their Villages is established on the broad basis of
" immemorial usage & prescriptive right;—that this influence had undoubtedly in many instances been
" abused, but that the abuses, if traced, would probably be found to originate with the ruling authority, &
" that as the object of the power which circumstances lodged in the hands of these people was public
" utility, the inference appeared reasonable that it might by proper Regulations be reformed so as to an-
" swer the purposes of it's original institutions, and that to divert the controlling power of small societies
" from the persons in whom it was primarily and naturally vested, and to place it in hands uninterested
" in the welfare of the Society and without any influence, appeared little calculated to conciliate the affec-
" tions of the powerful or to provide for the protection of the weak."

76.—In perfect unison with these ideas Lord William Bentinck stated that " the Heads of Villages
" were the most proper persons for Police Officers, as having the greatest influence; that they would be
" pleased with the consequence which they would derive from it; that they were the only persons acquaint-
" ed with every transaction, and who have the power in consequence to prevent robbery and intrigue; and
" that without the aid of this description of persons there could be no efficient Police."

77.—In the more recently acquired possessions in the Peninsula, while the duties of the Magistrate were
entrusted to the Collectors, much attention appears to have been paid to the preservation of the Village
Police, more especially in the Havelly and Circar Lands, which constituted the far larger part of those
possessions.

78.—The Judge of Circuit of the Centre Division referring to the Zillah Darapooram (comprehending
the North and Southern Divisions of Coimbatoor), reported to you, at the conclusion of the 1st Sessions of
1812, that he had " an opportunity of observing minutely the effect of the excellent arrangements which
" had been introduced by the Magistrate for preserving the peace of the District and securing the property
" of the Inhabitants; that the advantages which had resulted from it were manifest in the general prosperi-
" ty and apparent happiness that seemed to reign in every Village that he passed through; that the Police
" Officers were active at their stations and the Villagers equally prompt in their co-operation for carrying
" into effect the orders of the Magistrate; that the consequence was, that few crimes were committed in
" the Zillah, and when they did occur, such was the promptitude of pursuit, that it was scarcely possible
" for the offenders to escape from the grasp of justice."

79.—The same testimony is borne by the same Gentleman in his report on the Zillah of Verdachellem, as
well as by Mr. Thackeray in his Report of 1807.—We may add also, that further proof is to be found in the
Reports on the state of the Districts of Malabar and Canara and of the Southern Pollams, long the scenes
of every species of disorder and outrage.

80.—On this subject too we must particularly point out to your attention the sentiments of the Select
Committee of the House of Commons on East India Affairs, as contained in their 5th Report, in which
you will find much to support and confirm what we have advanced in this Despatch respecting the
Village Police. In concluding their remarks on this point, they declare that " they ... the ...
" of the Talliary Office in every Village as the best security of internal police."

81.—It is the strongest possible recommendation of the Talliary Police, that it secures the aid and
co-operation of the People at large in the support and furtherance of its operations, because it is pursued
in a mode which adapts itself to their customs and usages, and to that scheme of interior polity, by which
Society among them has been held together from the earliest ages: and we are firmly persuaded that any
system which has been or may be resorted to, for the general management of the Police of the Country, which

which is not built on that foundation, must be radical[illegible] defective in its construction and inadequate to accomplish its intended purposes.

82.—We are well aware that in the Northern Circars, and in the Western Pollams, where the possessi-
ons of the Zemindars are extensive and where they have long exercised an arbitrary sway, it is not to be
expected that any efforts of the Company's Servants in the general charge of the Civil administration,
should be at once or very soon felt. But we nevertheless consider it to be perfectly consistent with the
nature and principles of the permanent settlement, wherever it has been introduced, and to be an object
for which indeed specific provision was made at the time, to interpose when occasion may require for the
reformation and suppression of any great and prominent evils, which go to frustrate the purposes and
[illegible] of all good Government. Nor can we conceive any thing to have a nearer concern with good
Government and the interest and welfare of the Country, than the preservation of social order and
tranquillity.

83.—This we apprehend never can be effected by the feeble operations of a few Darogahs and Peons sta-
tioned through an extensive tract of Country, wanting in local influence and connection with the people,
insufficiently remunerated to induce respectable men to accept the office; placed beyond the sight and
controul of the Magistrate, and surrounded with various temptations to betray their trust; yet such ap-
pear to be the only instruments, by which the details of the Police are conducted in the Zemindary Coun-
tries. This system has had a fair trial under the Bengal Government and wherever, as has been the
case through the greater part of the Provinces, the Magistrates have had no other agency to depend upon
for the maintenance of the public peace and order than that of Darogahs and Peons, the consequence has
been, that open and daring robberies and every other kind of individual outrage, have prevailed to an
extent which has rendered the persons and property of the Inhabitants utterly insecure.

84.—We must therefore call your serious attention to the necessity of taking measures in the Zemindar-
ry countries for the purpose of re-establishing the Village Police agreeably to the usage of the Country,
and of placing it under the orders and controul of the Magistrate; and we further direct, that in such
other parts of the Madras possessions in which it may be found neglected, or in a mutilated condition, it
be also restored to its former efficiency.

85.—The services which will be rendered to the Magistrates by this Police Agency when placed on the
footing we have described, and made to form an immediate branch of our system of Government, will we
are satisfied, enable you not only to reduce the greater part of the present Darogah establishment, but
also effect a considerable reduction of the Police Corps still maintained by your Government at a heavy
expense, and which nothing but the inefficient condition of the Civil Police could have justified to the
extent, to which they have been employed.

86.—We have as directly connected with the important question here discussed, bestowed much at-
tention on the arguments which have been alleged by the Committee of General Police for formally
investing the Zemindars with the nominal but honorary distinction of a superior authority within their
own limits which should vest in them the recommendation of the Darogahs; but the actual appoint-
ment of such Officers to be in the Magistrate; the Individuals so appointed to be paid by the Government.
If we could encourage the expectation, that such an arrangement as the Committee have pointed out,
would have the effect of removing any disposition, which this description of persons may at present feel
to obstruct, rather than to support our measures of internal administration, more particularly those of the
Police, it would be the strongest possible recommendation in its behalf; but we must own, that the failure
of all endeavors of a similar nature under the Bengal Government furnishes us with but little expectation
that they would in the present instance answer any useful end.

87.—To exclude them however altogether from a system which is to depend in so great a degree upon
Native Agency, would be mortifying to them, and not improbably excite their endeavors to frustrate the
intended object. We shall not therefore object to your availing yourselves of their influence in the support
of the Police, in the manner which has been described, nor even to investing with actual authority for
that purpose in such particular cases, in which from the respectability of their characters, and their
disposition to co-operate in promoting the views of Government, you may deem them fit persons to be
entrusted with the powers of an Agent of Police.

88.—There is another point which we deem of essential and indispensable importance to the vigorous
administration of the Police, on which it is highly necessary that we should put you in the possession of
our sentiments. We refer to the expediency of transferring the superintendence and controul of the
Police of the Zillahs to the Collectors of the Revenue, with whom it formerly rested. A proposition to
this effect was strongly recommended to the adoption of your Government during the administration of
Lord William Bentinck, by the Committee of General Police, in their Report to which we have already refer-
red. It then met the decided approbation of his Lordship and when the subject came before us, we in our
Judicial Letter of the 31st January 1810, recommended it to your serious consideration.

89.—It is quite evident to our minds that the Collectors of Districts are the only persons who can ef-
fectually command the Village Police, and regulate and controul their conduct and proceedings. The
Amildar or Collector under a Native Government invariably administers the affairs of Police, as well as super-
intends the Revenues, and among his subordinate Agents for the performance of these two-fold duties, are
the Potails and Curnums and the Talliary Police Officers. In almost every instance, as we believe, in the
British possessions in India, where the system of realizing the Land Revenue is by Village or by Ryotwar set-
tlements, the Potail and Curnum act as the servant of the Collector, and receive the revenue from the ac-
tual Cultivators within their Villages, and under a Zemindary Settlement they are employed in the same
business, with this only difference, that in this latter case they are employed under the immediate orders
of the Zemindar or his People. The services of the Taliar and Totie are also still required in conducting
the details of the Revenue under the Potail and Curnum.

90.—To place therefore the superintendence of the Revenue and of the Police in the hands of separate
Individuals, must necessarily produce a collision and clashing of authorities between them in the exercise
of their respective functions, for both must mainly rest in the Agency of the Village Officers who being
equally at the call of either, their services may be required at the same instant by both; this, while it
would distract the subordinate Agent, must in some degree effect the operations of the Magistrate and of
the Collector. These two branches of the service are therefore paralized by a separation of powers and
authorities, which under every Native Government and even under our own, till of late years were united

in

in one person; an arrangement which had its origin in the necessary and unavoidable connection which has been established by immemorial usage in India between Police and Revenue duties.

91.—We have lately received the Report of Colonel Munro to the Committee of General Police, which we directed you to transmit to us in our Public Letter of the   and we have found in it much to strengthen and confirm our opinions and views on the above point.

92.—In your Letters in the Judicial Department of the 29th February 1812, you have in reply to our Despatch of the 31st January 1810, stated your reasons for having thought proper to negative the proposition of the Committee of Police for uniting these authorities in the Collectors.

93.—The great objection which you have urged against the proposed measure is that "it would be a "departure from the fundamental principles of the present constitution of the Government." We are not disposed at present to enter upon the question generally as to the union of Revenue & Judicial power, but we are satisfied that such a union may safely and indeed advantageously, be adopted with reference to Revenue and Police functions.

94.—As to the additional expense that would attend the execution of the measure in question, which you have also alleged as a reason against its adoption, we are sanguine in the expectation, that an efficient Village Police placed under the immediate superintendence of the Collector, would so greatly improve the internal order and quiet of the Country, that as we have already observed the services of the Darogah establishments and of the Police Corps which are maintained in some parts of the Country, at no small charge might be gradually dispensed with. We are particularly led to entertain this expectation as well from what has been stated on this subject by the Committee of General Police (to which we called your attention in our Judicial Letter of the 31st January 1810), as by Colonel Munro in his paper of communications already referred to, and by Colonel Wilks in his "Sketch of the South of India." By Colonel Munro it is observed that "by reverting to the Village Institutions, an expensive Police which "has been formed within these few years and is still increasing, might be abolished, as not only useless "but vexatious to the Country; that there was already an ancient system of Police in India which answered "every useful purpose, and which required no other aid unless that of being restored where it may have "been destroyed by violence." By Colonel Wilks it is affirmed that "the new establishment of Police on "which such large sums have been unnecessarily expended, might be reduced by putting into activity "the admirable institution of Village Officers, instead of attempting to destroy that excellent instrument "of Police, of which (he adds) I speak not from vague tradition of what it has been, but from a close ob- "servation of what it is."

95.—Though we disapprove of the Darogah branch of the existing system of Police as ineffectual and ill-adapted to its intended purpose, we are thoroughly satisfied of the necessity of some intermediate link of agency between the Magistrates and the Village Officers, under whose authority and controul the latter should be more directly placed. The Tehsildars of districts form a part of the regular establishment of the Collector, to whom we propose to transfer the duties of Magistrate; and as in their subordinate administration of the Revenues of their Districts they are closely connected and in constant communication with the Potails and other Village Officers, they at once appear the fittest substitutes that can possibly be provided for the Darogahs. By adding the functions of Police to the Revenue duties they at present discharge (and both invariably belong to them, under a Native Government) you will completely effect that union of the two departments, which is, in our firm persuasion, alone compatible in an Asiatic Country with the efficacy and vigour of either. We conceive that all the arguments and considerations which have been urged in favor of vesting the general superintendence of the Police in the Collector, equally apply, in principle, to the employment of the Tehsildars as their immediate Agents, in this latter branch of the Public Service.

96.—Under all the circumstances and considerations which we have here brought forward, supported and established as they are by such highly respectable authorities, we are confirmed in the opinion that the arrangement we have proposed respecting the Police, is the best that it is practicable to devise.

97.—The Agents of the Collector in the administration of the Police will be the District Amildars or Tehsildars, and the Village Potails, Curnums and Talliars, aided as occasion may require by the Amildar's Peons, and by the Cutwals and their Peons in large Towns.

98.—We shall now furnish you with our ideas on some points connected with the administration of Criminal Justice.

99.—We consider it to be one great advantage which will attend the modifications of the existing System of Civil Judicature which we have instructed you to adopt, that they will so much relieve the Judges of the Provincial Courts from the duties which they now have to discharge in hearing appeals from the decisions of the Zillah Judges, as to leave them little more to attend to than the criminal business of the Circuits which we find, had induced you in the year 1808, to empower the Nizamut Adawlut occasionally to dispense with the periodical vacations of those Courts, and which, we further perceive, from the Preamble of Regulation 1, of 1811, had in some instances been so heavy that the half-yearly Circuits had not been completed before the arrival of the period fixed for the commencement of the ensuing Circuit.

100.—It is however, but too evident that the great extent of the local jurisdictions of the Courts of Circuit must still in various ways act as a serious impediment to the vigorous execution of the Criminal Laws. The Committee of General Police in stating their sentiments on the Judicial Code, have observed that amongst other defects it has the disadvantage of deterring and discouraging persons from informing against or prosecuting public offenders by the expense, "and loss of time attending a prosecution, which "instead of producing benefit to them, adds to their misfortunes." This disinclination to prosecute and the impunity with which, in consequence of it, offenders too often escape the punishment due to them, necessarily gives a confidence to the dishonest and depraved part of the Community in the commission of crimes and misdemeanours, which must sensibly increase their number. It is further stated by the Committee of Police, that the mode of "administering criminal justice, under the system of half-yearly Gaol "Deliveries, is so tardy, (we should rather say the quantity of business to be got through is so great) that "petty offenders who are only sentenced to imprisonment for two or three months, as the punishment of "their crimes, may be four or five months in confinement before they are put upon their trial, and that the "period of punishment prescribed by the law is thus postponed to so late a date after the commission "of the crime, that the advantage of the example is lost."

101.—It was these considerations which induced the Committee to recommend that the Zillah Judges, Collectors and Commercial Residents should be empowered to hold Quarterly Sessions for the trial of offences, which might not be of sufficient magnitude to require being postponed until the arrival of the Court of Circuit.

102.—

102.—By Regulation I, of 1811, you have specially provided for the holding of Quarterly Sessions in the Zillahs of Masulipatam, Chittoor, Trichinopoly and North Malabar by one of the Provincial Judges not engaged in the half-yearly Circuits. We are strongly of opinion that it would very much conduce to the more prompt and convenient administration of Criminal Justice, if the Zillah Judges were to be so far invested with a jurisdiction in criminal matters as to enable them to hear and determine all cases of public offence, not of a capital nature, and now cognizable by the Courts of Circuit only, which might be brought before them by the Collector in his magisterial capacity; with a limitation in regard to corporal punishment to 50 rattans; in regard to fines, to 200 Arcot Rupees; & as to imprisonment, to one year. We also conceive that the same desirable and important end would be materially furthered, were the Collectors acting as the Magistrates of Zillahs, to be empowered to punish offenders by corporal punishment to the extent of 30 rattans, by fine not exceeding 100 Arcot Rupees, & by imprisonment not of longer duration than three months. We are not prepared to recommend that the Collector should be associated with the Zillah Judge in the trial of offences at Quarterly Sessions; but we think this is matter worthy of consideration, and if you should deem the measure expedient, we authorise you to adopt it.

103.—It is also matter worthy of your consideration, whether in criminal cases, the sentence of the Provincial Courts of Circuit may not be carried into immediate execution without a reference to the Nizamut Adawlut, when the guilt is clearly established, and there seems to the Circuit Judge no ground for recommending the Prisoner to mercy; and with the same view of expediting the administration of the Criminal Law, whether the present forms of proceeding in the Courts of Circuit will not admit of simplification consistently with the substantial ends of justice.

104.—In addition to the advantages which we contemplate from the employment of the Collectors in the administration of Criminal Justice, we are satisfied of the necessity of that arrangement from a reference to the Letter from Bengal of the 2d January 1813, which informs us, that the Judicial establishment of that Presidency urgently requires that an Assistant should be added to the Register at each of the stations of the Zillah and City Magistrates, and that of 60 Writers required to be sent out this season in addition to the usual number annually furnished, thirty-nine are expressly stated to be wanted for the Judicial Department. The Finances of the Company are certainly not equal to the pressure of such an establishment, & we trust that by the improved system of Judicial administration which you are directed to carry into execution, you will be enabled at once to abolish the office of Assistant Judge.

105.—We cannot pass by this opportunity of recalling to your attention the observations contained in our Revenue Letter of the 16th December 1812 as to the enforcement of the Regulation concerning *Pottahs*; a strict observance of that Regulation would tend, we are convinced, equally to the benefit of the Land-holders and their Tenants, by rendering their respective rights and obligations more certain, it would facilitate the adjustment of disputes concerning rent or cultivation, and would thereby operate as an additional relief to the Courts of Justice.

106.—We trust that in consequence of our former reference to this subject, it has already occupied your attention; we are of opinion also that the Regulations relating to *Distraints* require revision and amendment. The power of distraint without Judicial process, which is given by Reg. 28, of 1802, is admitted to be one of the severest oppressions to which Ryots and others can be exposed. The Pottah Regulation, duly observed, would afford the best safeguard against such oppressions, and would have the effect of preventing in a great degree, those disputes respecting rent by which the Country is so frequently disturbed; the enforcement of it is a concern of Government, and the means of carrying it into execution ought to be secured by an adequate process.

107.—The superintendence of this matter naturally falls to the Collector in his magisterial capacity, whose duty it should be, with the assistance of the Native Officers under him, to take cognizance of any breach of this Regulation, whether by the refusal or neglect to grant Pottahs. No demand of a Zemindar, &c. for arrears of rent should be receivable in any Court, but on a Pottah; nor should he be at liberty to proceed to sell under distraint without an order from the Collector, founded (if that should be necessary), upon a report from the Potail or Tehsildar, and Village and District Punchayet respectively.

108.—In furnishing you with these instructions for the enforcement of Pottahs, we think it proper at the same time to declare that we by no means intend that the Zemindar should be released from the provisions of the existing Law as to the rates of assessment on the land, but that he be equally liable as before to the penalties attendant upon an infringement of them.

109.—In another numerous class of cases described in Regulation 32, of 1802, viz. those of *disputed boundaries*, the Collector should have the nominal jurisdiction, that is, he (or his subordinate officers according to the extent) should decide them on the verdict of a Punchayet. We see no other mode of settling such litigated points in a satisfactory manner.

110.—We have only further to add to this despatch our particular injunction, that in any Regulations which you may pass, for the purpose of notifying the alterations of system we have prescribed, that they may be expressed in a style and in a language the most familiar to the comprehension of the Natives, and divested of technical terms borrowed from the legal forms and phrases of our Judicatures in this Country; and that you also employ the best practicable means of circulating them among the Inhabitants and of rendering them acquainted with the nature of such Regulations.

LONDON,
the 29th April 1814.

We are,
Your loving Friends,
(Signed) W. F. ELPHINSTONE,
JOHN INGLIS,
JOHN MORRIS,
J. DANIELL,
R. C. PLOWDEN,
S. DAVIS,
ABRAHAM ROBARTS,
A. ALLAN,
J. BANNERMAN,
C. MILLS,
DAVID SCOTT,
H. LINDSAY,
J. B. TAYLER.

Revenue Department

51 R

101

To the Collector in Dindigal &

Madura

Sir,

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Para 1st. I am directed by the President and Members of the Board of Revenue to transmit for your information, the copy of a letter addressed to the Collector of Tanjore on the subject of the alienation in perpetuity of the Revenue from Lands allotted for the support of the Hindoo places of Worship commonly called Pagodas.

Copy to Mr Hepburn 12 Jany 1815

2. This communication is intended to put you on your guard and to apprize you of the opinion entertained by the Board, that a Court of Justice is not competent

to order the sale of alienated lands of this description in satisfaction of private debts

I am

Sir,

Your most obedient Servt.

J. Haubart (?)

Secretary

Fort St. George

20 March 1815

Recd. 25 . Oct.

Compd. E. N. B.

52 R

To the Collector in

Tanjore

Sir

1st I am directed to acknowledge the receipt of your letter of the 3d instant on the subject of a Precept of the Zilla Court of Combaconum, directing the sale of Land belonging to a Pagoda in the Tanjore Province in satisfaction of a debt said to have been incurred by one of the officiating servants of the Pagoda —

2 The Board approve your having referred the subject for their consideration, and concurring entirely in the view you have taken of the question, authorize you

you to take such measures as the Regula-
will warrant to prevent the execution of
the decree in the first instance, and to
obtain its reversal in the second inst-

3. The lands and other property
of the Pagoda are held in trust either by
the Officers of the Pagoda or the Officers of
Government - That property is of the natu[re]
of entail property and cannot therefore
be alienated - Debts incurred under due
authority on account of the lawful expen[ses]
of the Pagoda, may be recovered by
annual stoppages out of the income of
the Pagoda, by a precept directed by the
proper authority, but it is as manifest
from the very nature of the property th[at]

it

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105

it cannot be alienated in perpetuity. —

I am

Sir,

Fort St George
12th January 1815

Your most Obedient Servant

(Signed) J. W. Russell
Asst Secy

(True Copy)

J. Hanbury

Secretary

Revenue Department 77

R 54

To the Acting Collector in Dindigul and Madura

Sir,

Para 1 I am directed by the President and Members of the Board of Revenue to transmit, for your information and guidance, the enclosed copy of a correspondence with Government respecting the release of Allamaut Chetty the render of the Cardamum hills in Dindigul during Fuslies 1217. 18 and 19 –

the Chief Secy to Govt 26 January 1815
Mr Hill 21 July

2 I am also directed to acquaint you with reference to Mr Peter's letter of the 6th January last that the Right Honorable the Governor in Council has been pleased

Date of sanction
27th January 1815

to sanction the final statement of expenses incurred in feeding the distressed inhabitants in your district to the amount of Ster. Pay 952 - 4 - 19 -

I am
Sir,

Fort St. George
20th March 1815
Desp 21 Do Do

Your most Obedt. servant
[illegible] D. Campbell
Depy. Secretary

Compd E.B.

78

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To the Chief Secretary to Government

Sir,

Para 1st. With reference to the Proceedings of the Board submitted in my letter of the 21st Ultimo, I am directed by the President and Members of the Board of Revenue to request that you will lay before the Right Honble the Governor in Council the following Statement relative to the yet unsatisfied claim of Government upon Allamaul Chitty who rented the Cardamom hills in Dindigul from Fusly 1217 to 1219, both inclusive, and who is now a prisoner in the jail of the Zillah of Madura for a balance of S. Pagodas 7531-35-52 —

2 The Cardamom hills of Cumbum and Goodalore in the Province of Dindigul were rented

From Mr. Parish 18th February 1811

rented to Allamail Chetty, under direction [of] the Board bearing date the 31st July 1807, for three years upon the following terms that he should pay:—

		cutty chuckums	
For Fusly	1217	8,000	(1)
Ditto	1218	9,000	(2)
Ditto	1219	10,000	(3)

	S. Pag.	f.	c.
(1)	4848	20	30
(2)	5454	22	73
(3)	6060	25	36

In Mr. Greenway's letter dated 31st Decem. 1807

3 On the 15th of December in [the] first year of the lease the Renter presented a petition to the Magistrate at Madura (Mr. [illegible]) setting forth that on the 1st of that month certain persons in the service of the Travan[core] Circar had made an attack upon his pe[ople,] had wounded several and had forcibly possessed themselves of a quantity of card[a]moms of the value of 600 cutty chuckums (Pag. 363-28-51) and praying that an enquiry m[ight] be instituted into what had passed, that the va[lue] of the property of which he had been plundered may

might be recovered for him, and that he might be protected against a repetition of similar depredation.

4 Upon receipt of this Petition the Magistrate ordered the police officers stationed on the boundaries to afford every protection to the renter, and forwarded the Petition to Government who directed the Board to require the Collector to ascertain the extent of the loss sustained by the renter, in order that he might be indemnified for it, and, if it should appear just, that the amount might be charged to the Rajah of Travancore.

5 In April 1808 the Board received orders to instruct the Collector to depute a person on his part who would be met by a person deputed on the part of the Rajah of Travancore, to proceed in conjunction, to investigate and report on the subject.

6 The endeavours at negotiation however, entirely failed by the default of the Travancore Commissioners, on the 9th of February 1810 the Collector recommended that the subject might again be brought to the notice of Government, because, until the renter's claim to remission should be settled, he would continue to

withhold

withhold even the means he possessed of fulfilling his contract — This letter was submitted to Government, who signified, in answer, that the Collectors recommendation would be complied with, but, it was observed that no effectual means appeared to have been taken for protecting the renter from further depredations, and as no additional loss was stated to have been sustained by him the accumulation of balance of '28 should not have been allowed and [illegible] were directed to be tak[illegible] liquidation —

From Mr. Dep. Gahagan
16 April 1810

7. In a letter dated 16th February 1811 Mr. Parish su[illegible]itted a full and particular report of the circumstances attending the various endeavours at negotiation with the Commissioner appointed by the Travancore Circar, both on the first deputation of the Commissioners, and when they were again directed to meet in pursuance of the communication above stated

for

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from Mr. Secretary Gahagan. By this report it appears that when in October 1810 the Commissioner from Travancore had again advanced, he was met by the head Tahseeldar on the part of the Collector - that the former was desirous of going into an investigation of his master's claim to certain lands on the confines of the two territories, but would not answer to the questions put by the Tahseeldar whose instructions had strictly limited him to the enquiry as to the plunder of the Cardamom farm rented to Allamail Chitty. -

8. The questions proposed by the Tahseeldar and given at length in Mr. Parish's report are important, in as much as they are proposed by a person the best informed of the actual occurrences with reference to which they were framed. They are briefly as follows -

2d. 1 The Cardamom hills (describing them) have always been rented by the Company - they were rented from

from 1217. to 1219 to Allamail Chetty, Did a Servant of the Travancore Circar, with Sepoys and Peons, attack the people on the farm in Fusly 1217 wound them &ca and carry away the cardamoms?–

2. 2d. The above affray having been reported to the judge the Tahsildar (the Commissioner himself) was directed to enquire into it, and to preserve regularity. He (the Commissioner) accordingly sent Tanah Peons &ca to protect the renter. Did not the Travancoreans, knowing by whose authority the guards were placed there, send Karistauls (naming them) – with a Subidar and Sepoys &ca confine the Thanadar and Peons take away the Cardamoms, destroy the plants, plunder and burn paddy &ca –

2. 3d. Did not the abovementioned persons & others come into the heart of the Cardamom hills encamp there for two months, forcibly take away all

Cardamoms

Cardamoms and root up all the plants.

2 d. Did Allamarl Chitty take only the produce of the Company's hills, or did he gather in the Country belonging to Travancore? If the latter, were the forcible seizures above referred to, made in retaliation?

7 From these questions, which contain the fullest information that the Board have before them of the circumstances of the attacks on Allamarl Chitty's property, it would appear that although, as stated in Mr Secretary Gahagan's letter of the 14th April 1810, no statement had been submitted of any loss sustained by the renter, other than that of 600 bally Chuckrums noticed in the renter's first Petition, (probably because the extent of his loss had been made a subject of investigation) yet that in fact subsequent losses were sustained by him of a very serious kind. The first question clearly refers to the affray, the only one before noticed, in which the Cardamoms of the value

value of 600 Cully Chuckrums were taken away. The second

refers to the beating off of the police officers who were sent

to protect the renter and his lands - and the 3d to a protracted

invasion of the cardamom lands which could not but have

been attended with most destructive consequences.

10 Accordingly the Board find that in a

In letter from the Chief Secty - 2d March 1813. In Cont 3d March Do

Petition (forwarded to Government under date the 16th of Fe-
-bruary 1813, and by Government transmitted to the Board)
addressed to the Magistrate at Madura, bearing date the
31st of December 1812, the renter Allamail Chetty states, that
after the promised protection had been sent to him, and
application had been made by the Collector for remission
of the 600 Cully Chuckrums on account of the loss first com-
-plained of (which remission was authorized) in the fol-
-lowing month of Margally (December) the persons sent
to protect him were beaten off, in a second attack by
the Travancorians, the Cardamoms that had been gathered
were carried away, his store house was fired, and plants were
rooted up, which would have yielded Cardamoms in

the

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the Fusly years 1218 & 1219. He states that these circumstances were represented by him at the time and he estimates his loss by this second attack at 2240½ Cally Chuckrums—

11 At the time that this last mentioned Petition was presented Allamail Chitty was in confinement for the sum before mentioned of 7531. 35. 52. He had failed to discharge the whole of the Kist of 1217. there was a balance in the following Fusly on account of 1217 of 4000 Cally Chuckrums and the Cardamom hills were assumed by the Collector in the middle of Fusly 1218 that is in December 1808. At the end of the Fusly the balance was struck as above and for that sum the Renter was imprisoned and his property distrained—

[illegible] of the balance	44. 9. 6
of 1217	2224. 10. 15
[illegible] Fusly 1218	[illegible]
[illegible] 1219	[illegible]
	1894. 13. 44
Deduct	
[illegible]	
[illegible]	
[illegible]	7777. 11. 57
[illegible]	5102. 5. 57
[illegible] (net)	1733. 17. 36
	1795. 14. 23
Deduct	
[illegible]	363. 20. 31
Balance due	7531. 35. 52

Peter
[illegible]ch 2.13

12 The Board not having been aware

duere till after the expiration of the lease that the farm had been assumed and perceiving the the crops of 1219 the last year of the lease were reported to have greatly failed required from the Collector information as to the cause of that failure in order to their forming a correct judgment of the propriety or otherwise of recommending a remission on account of the Kist of that year

From Mr. Peter dated 18. May 1813

13 The Collector in answer stated the original terms of the Rent adverted to the balance of 4000 C.C. Remaining due in the middle of Fusly 1218 on account of the Kist of Fusly 1217 and the consequent assumption of the hills in Decr. 1808. attributed the failure of the crops in 121[illegible] to the fall of such torrents of rain as had never fallen for years before. He stated that it was difficult to estimate the amount plundered by the Inhabitants

the Regl. 1357. 34. 7.

that the Renter's claim for 22400 C.C. was inadmissible. his first claim was for 600 C.C. only which had been granted but that he was at a loss to account for the

the subsequent great demand. Mr. Peter proceeds to estimate the loss which the renter may have sustained by the incursions of the Travancoreans at 400 or 500 Toloms of Cardamoms and that by the heavy rains at 600 or 700 Toloms the net value of which after deducting the gardener's share would be 6000 C.C.

...lue of 1200 ...lams at 9 C.C. ... Tolam ... } 10800

... at 6 ... C.C. ... } 4800

C.C. 6000

14 The Collector adds an account of the demand Collection & balance at the close of the lease of which the following is an abstract.

Dr.	Pag.	F	C	Cr.	Pag.	F	C
Settlement				Paid by the Renter in 1217	2224	10	73
Fusly 1217	4818	20	30	Sale of Cardamoms found in the Renters Godowns on the assumn.	1836	44	19
1218	5454	22	73		3006	26	60
1219	6060	26	36	Net Collections of 1218	2035	32	..
				Do. Do. of 1219	10201	21	72
				Balance due by the Renter	6162	1	65
	16363	23	59		16363	23	57

15 By the foregoing correspondence it appears that in the first attack upon the farm the loss of the renter was estimated by himself at 600 C.C. which sum has been allowed him and that in a second attack he suffered a very heavy loss which he has estimated at 22400 C.C. but on account of which no remission whatever has been made. That the sum at which he estimates his loss is greatly exaggerated there can be little doubt. ... may

may also be fairly presumed that the damage which he sustained was very heavy, because the plants were destroyed which would have borne in the latter years of his lease and would have enabled him in part at least to pay the Kists of those years - It appears also that a very great loss was sustained after the farm was resumed from the Renter, in consequence of an unprecedented fall of rain, and no remission has been granted on this account.

16 That the Renter was equitably entitled to a deduction from the demands against him on account of the unfortunate events not within his control, which were the cause of his losses, has been virtually acknowledged by the orders which have been issued for an investigation into the amount of those losses and as the great destruction of the produce of fusly 1219 occurred after the assumption of the farm, the Board are of opinion that the amount also should be deducted from the balance claimed from the Renter. It appears likewise to the Board that since the delay which has taken place in the proposed investigation is solely attributable to the evasive conduct

of

of the Travancore Commissioner and since,
had that investigation taken place the
renter might have been able to prove
his losses, if not to the extent claimed,
yet to a very large amount, both from
the actual plunder of the produce and the
destruction of the plants, that there
is a hardship in confining the renter
on a claim of interest, accruing from
delays not in his power to obviate.

Proceeding upon these
principles, the Board would propose
to strike the balance against the
renter as follows.

	P.s
Principal balance of Demand and Collection	662.

Deduct

Deduct

Total loss by the Travancoreans as estimated by Mr Peter ... 1515

Loss by the rains as estimated by Mr Peter ... 2121

3636

Balance ... 26[illegible]

(a) Note
In Mr Peter's account of demand collection & balance there appear the sums of C. C. 567. 4. 11 or S Pags 383. 40. 68 balance due by the Ryots and C. C. 593. 7. 3 or S Pags 359. 36. 63 due by the present renter for articles delivered to him which, if received, should be carried to the renter's credit & deducted from this total of 2426 Ps

leaving a net balance against the [illegible] Renter of Star Pagodas 2426 (a) as it cannot however be ascertained that even this balance is actually due and as it appears to be in the contemplation of Government to debit the Travancore Circar with the amount of the loss that may be fairly established, the Board would recommend to the Right Hon'ble the Governor in Council that authority be given to the Collector [illegible]

not

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release the defaulter Allamaul Chitty or upon his giving sufficient security for his personal appearance when called upon, in the above sum of Pag^s. 2426 and further that Allamaul Chitty be ordered to attend when summoned before the persons who may be appointed to investigate the late plunder of the Cardamon farm.–

I have the honor to be
Sir,
Your most Obedient Servant,
(Signed) J. Hanbury Dep.y

Ft. George }
January 1815 }

To the President and Members of the
Board of Revenue

Gentlemen,

Para 1st. I am directed to acknowledge the receipt of your Secretary's letter of the

the 26th ultimo respecting Ab[illegible]
Chetty, formerly renter of the
Cardamon Hills and Dindigul [illegible]
to convey to you the authority of [illegible]
Right Honble the Governor in Co[illegible]
for his being liberated from confine[illegible]
on giving security for his person[illegible]
appearance when called upon by
the Collector in the sum of Pago[illegible]
2426 being the amount at which
you have struck the bala[illegible]
against him.

A copy of your Secret[illegible]
letter and of this reply will be
furnished to the Political Departm[illegible]
with a view to the adjustment [illegible]
-ing the Cardamon Hills wh[illegible]

regar[illegible]

required to be concluded with the Travancore Circar.

I have the honor to be

Gentlemen

Fort St. George
1st February 1815.

Your Most Obedient Servant

(Signed) D. Hill.

Secy to Govert.

(True Copies)

[illegible] Campbell

Depy Secretary

R 64

To the Collector in Madura and Dindigul

Sir,

lar/ Para 1. I am directed by the President and Members of the Board of Revenue to circulate for the information of the several Collectors in the Districts of which the revenue has not been permanently settled, the accompanying Extract from the Proceedings of the Board under date 29th August last with the enclosures alluded to therein relative to the collection of the different taxes on income, trade and professions variously called by the names

Copy Proceedings of the Board 29th August 1810 with Encl. A & B

names of Mohturpha, Veesabuddy, Sa[illegible]
your year year

2 These papers are transmitted for your information generally and to afford you an opportunity of stating your sentiments with respect to the proposed Regulations as applying to the District under your charge, also of offering any suggestions which may occur to you as likely to promote the object for which they are intended —

3 You will perceive that the Regulation A has reference exclusively to the Ceded District — the Regulation B is that to which your attention will chiefly be directed together with such part of the provisions of Regulation A

as

as are referred to therein.

4 By a judicious and gradual extension of the principles laid down in the Regulation for the Ceded Districts to the other provinces under this Presidency, a hope is entertained that in the course of time a considerable improvement may be effected in the Branch of Revenue under consideration; in the mean time it would be very satisfactory to the Board to receive from you any information respecting these taxes, which it may be in your power to afford in addition to that which is recited in the accompanying Minute - the nature of the information required by the Board will be apparent to you on the perusal of

that

that document, and you will also perceive

therein the points which are deemed to

be of most importance.

I am

Sir

Your most Obedient Servant

Fort St. George

24th April 1815

Despd 6 May

[signature]

Secretary

Pd

MK

R B

A Regulation for the Collection of the Revenue derived from the Taxes variously called Mohturfa, Swarnadayum, Pullaputtada &c for the resumption of the said Taxes in the cases in which they have been included in the permanent assessment of the Land Rent of certain Pr[illegible] and for extending generally to the provinces [illegible] to this Presidency certain of the Provisions contained in Regulation (A) AD 1814.

Preamble

Whereas it has been considered expedient (as declared in the Preamble to Regulation (Not to be hereafter inserted A [illegible]) that the Settlement of the Land Revenue in all the Provinces subordinate to this Presidency shall be made exclusively of certain Taxes which, though hitherto [illegible] classed and collected with the Land Revenue are not derived from the Land, but are paid by mer[illegible] [illegible] and Whereas

and expedient to provide for the resumption of the said Taxes in the cases in which they have been included in the permanent assessment of the Land Rent of certain Provinces, contrary to the provisions contained in Section IV. Regulation XXV A.D. 18 and to those inserted in the usual Sunnud i Milkiut Istimrar founded thereupon, and Whereas the separation of the Taxes in question from the Land Rent being now in progress in the several Provinces, it becomes necessary to provide for the future assessment and Collection thereof by a Regulation to be prepared, printed, and published, as prescribed by Regulation I A.D. 1802 - Wherefore the following Rules have accordingly been enacted —

II. The Settlement of the Land Revenue of the Provinces subordinate to the Presidency shall, in all cases, be formed exclusively of Taxes variously called Mohturfa, Swarnadaya Pullaputtada &c. and generally of all Tax

wh

whatever denomination which are or may be [illegible]
by persons exercising any Trade manual or
Profession.

III First. In regard to these Provinces in
which a Permanent assessment of the Land Revenue
has taken place, if, in any case, it shall be as-
=certained that Taxes of the description abovemen-
=ed have been so distinctly included in the ass[illegible]
upon which the amount of the permanent [illegible]
-ment was calculated, as to afford to the Zemin-
=dar reasonable grounds for exercising, or claim-
=ing, the right to continue the Collection of the
said Taxes notwithstanding the provisions contain-
=ed in Section IV Reg. XXV 1802 and in the
Summary [illegible] without [illegible] founded thereupon, it
shall in such case be the duty of the Board of Rev-
=enue to propose for the consideration of the Governor in
Council a [illegible] or [illegible] of the permanent
assessment proportioned to the amount of the taxes
so included in the assets upon which that assessment

was originally calculated —

Second To enable the Board of Revenue to form a just opinion as to the amount of the abatement to which, under the foregoing Clause, a Zemindar may be entitled, it shall be the duty of the said Board carefully to inspect the accounts and correspondence relating to the original assessment - if the information derivable from those sources should not be found sufficient for the purpose in view, it shall be competent for the Board to demand from Zemindars and from the Curnams of Villages accounts of the produce of the Taxes in question for any period as well anterior as subsequent to that at which the permanent Settlement was concluded - and where a Zemindar may refuse, or unreasonably delay, to comply with such demand, his claim to compensation shall cease and be never after revived. Provided at [illegible] due notice of the intended enforcement of Penalty be communicated in writing to the Zemindar, three months before it shall be declared to have taken

taken effect.

Third - Zemindars, who may deliver or Zemin-dars who may be privy to, or concerned in the delivery of false, fabricated or mutilated accounts of the produce of the Soil for which compensation is proposed to be granted, shall be liable, respectively, to the provisions contained in Sections XVIII and XIX Regulation XXIX A.D. 1802 and if a Zemindar should be found guilty of the offence, he (besides incurring the ordinary penalties of the Law) shall be liable to lose the benefit of the intended compensation, which shall be forfeited at the discretion of the Governor in Council.

Fourth - The question of the right or pretension, of a Zemindar to an abatement of the permanent Jumma, under the circumstances referred to in clause first of this Section, as also the question of the amount of the abatement, shall be solely and exclusively determinable by the Governor in Council, and no suit involving either of these points shall

shall be entertained by any of the Courts of Ja[illegible]

IV. First. The Taxes variously called Mohturpha, Soornadayam, Pallaspattada &c. and generally all of the Taxes of whatever denomination contributed by persons exercising Trades, manual arts or Professions, shall continue to be collected, as heretofore, by the Collectors under the orders of the Board of Revenue and subject to the approval of the Governor in Council.

Second. In the permanently assessed Provinces where, under the circumstances referred to in Clause first Section III of this Regulation, the collection of the abovementioned Taxes may have been temporarily made by Zemindars or where, in other cases, the collection thereof on account of Government may have been temporarily discontinued, it shall be the duty of the Board of Revenue to take the necessary measures for reestablishing the collection of the said Taxes on the part of Government, having previously obtained the authority of the Governor in Council for the purpose —

It

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V. It shall be competent for the Gov-
-ernor in Council, according as he may see fit to extend
to all or any of the Branches of the Mohturfa, Sayer,
-sayer, Pullapattaaa &c. the principles and rules
prescribed in Regulation (No to be hereafter inserted A) for
the assessment of the Veesabuddy in the Provinces
known by the appellation of the Ceded Districts,
for which purpose the provisions contained in
sections, III,IV,V,VI,VII,VIII,IX,X,XI, and XII of the above
-mentioned Regulation are hereby declared to be
applicable to all the Provinces subject to this Presi-
-dency.—

VI. The Collection of the Revenue derived
from the Taxes described in this Regulation shall
be conducted in the same manner as the Collection
of the Land Revenue, and in the event of any
coercive process being necessary for the recovery of
arrears of these Taxes, or for the recovery of the Fines
which the Collector is authorized to impose, under
the provisions of Regulation (No to be hereafter inserted A) extends

to

B

other Provinces by section V of this Regulation, the Collector shall proceed against the defaulter by distraint and eventual imprisonment, in the same manner as is prescribed by the Regulations for the recovery of arrears of Land Revenue—

[illegible]

Secretary

A Regulation prescribing rules for the assessment and Collection of the Veesabuddy Mohturfa and Sundry Personal and Professional Taxes in the Provinces known by the appellation of the Ceded Districts, or the Zillas of Bellary and Cuddapah.

Preamble

Whereas it has been considered expedient that the settlement of the Land Revenue in all the Provinces subordinate to this Presidency shall be made exclusively of certain Taxes which, though hitherto classed and collected therewith, are not derived from the Land, but are paid by Merchants, Tradesmen, Artisans, and others, and therefore cannot with propriety be considered as belonging thereto and Whereas the separation of these Taxes from the Land Rent has taken effect in the Provinces known by the appellation of the Ceded Districts, and Reports have been received which enable the

Government

Government to provide for the due assessment and collection of those Taxes under the provisions of a Regulation prepared as prescribed in Section [illegible] Regulation I. AD 1802. Wherefore the following rules have been enacted by the Governor in Council to take effect and be in force in the Ceded Districts from and after the date of their promulgation.

The settlement of the Land Revenue declared to be exclusive of all Taxes personal and professional.

II The settlement of the Land Revenue of the Ceded Districts is hereby declared to have been formed exclusively of all Taxes personal & professional and severally denominated Veesabuddy, Mohturfa and Chillur Baze Bab.

The Veesabuddy or Tax upon the profits of Trade declared to be payable by all merchants, Tradesmen and others engaged in any mercantile concern.

III The Veesabuddy or Tax upon the profits of Trade, as distinguished from the Mohturfa or Tax upon the profits of persons exercising manual arts or Professions, is declared to be payable by all Merchants, Traders, Shopkeepers, Retail Dealers, agents of Foreign merchants, or

other

others engaged in any mercantile adventure or concern.

[The amount of the] [Veesa]buddy to be assessed [in e]ach Zilla how to be [d]etermined.

IV. First. The aggregate amount of the Veesabuddy to be assessed in each Province or Zilla of the Ceded Districts shall be determined by the Governor in Council, and shall be regulated as heretofore with reference to the accounts of exports and imports, the Population the produce and consumption and the usual profits of Trade combined with a consideration of the general circumstances of the several descriptions of persons liable to the payment of the Tax.

[The a]ggregate assessment [not to ex]ceed 10 pr Cent [on] the Income of Contri[bu]tors nor to be altered [oftener] than once in [three] years.

Second. The aggregate amount to be assessed on each Zilla shall be calculated so as not to exceed 10 pr Cent upon the aggregate income or gains of the whole Body of contributors according to the best estimate which it may be possible to form from the data above mentioned and the amount when fixed shall not be liable

to

to alteration oftener than once in five years

[Margin:] Aggregate assessment may nevertheless be revised or modified provided it be not increased and may be imposed gradually instead of being laid on at once.

First — The provision contained in the latter part of the last clause shall not be construed as precluding the Governor in Council from authorizing a revision or modification of the aggregate assessment during the abovementioned period of five years provided that the amount be not increased; and it is also to be understood that the Governor in Council is at liberty to cause the assessment to be raised gradually to the ultimate standard amount instead of imposing the whole at once, if such a course of proceeding should be deemed expedient.—

[Margin:] Quota or portion to be assessed on each district how to be determined.

√ First — The quota, or proportion of the aggregate assessment to be imposed on each district of the respective Zillas shall be regulated by the collectors under the orders and subject to the approval of the Board of Revenue.

[Margin:] Recommendation of collectors respecting quota to be assessed

Second — It shall be the duty of the collectors

to

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each Talook to be accompanied with explanations.

to report to the Board of Revenue the grounds on which their recommendation of the amount to be assessed in each Talook is founded and the report of the Collectors shall be accompanied with full and explanatory statements.

[illegible] of the Talook assessment how to be regulated

VI. The partition or distribution of the amount of the Talook assessment among Individuals shall be regulated annually by the whole body of contributors or persons in the Talook subject to the payment of the Tax.

Merchants and others liable to payment of the Veesabuddy to be summoned annually to the Talook Cutcherry

VII First. In pursuance of the provision contained in Section VI the merchants, Traders Shopkeepers, retail dealers agents of foreign merchants and others liable to contribute to the Veesabuddy shall be summoned to assemble as soon after the commencement of each Fusly year as may be convenient at the Cutcherry of the Tahsildar of the Talook in which they reside due notice of not less than fifteen days being

[illegible] to be pursued in case of the non attendance at the meeting of the Parties summoned or in case of their departure from it without cause before the distribution of the assessment has been adjusted.

given of the time appointed for the meeting.

Section [illegible] If any person liable to the payment of the Tax should not appear at the Cutchery of his Taloo within five days after the time appointed unless prevented by sickness or other sufficient cause or if any person after appearing should withdraw himself or depart before the business is finally adjusted unless compelled by sickness or other sufficient cause such person's proportion of the assessment or contribution shall be fixed by the other persons present in the same manner as if he himself had been present and he shall lose the benefit of the appeal allowed by Section X of this Regulation In case also of non payment of the Tax the amount shall be recovered from him in the manner hereinafter prescribed for the recovery of arrears of Veesabuddy and moreover if it should be satisfactorily proved that such person

had

Absentees without satisfactory cause assigned for their absence, liable to be fined.

had refused to appear, or appearing, had departed with a view to obstruct the public business, or to throw impediments in the way of the settlement and adjustment of the Tax, he shall be liable to such moderate fine (not exceeding 100 Rupees) as upon investigation of the case, it may be judged advisable by the Collector to impose, the fine so imposed to be recovered in the manner hereinafter prescribed for the Collection of arrears of Veesabuddy.—

Persons unable to give their personal attendance may appoint Vakeels.

Third — Nothing contained in the above Clause is intended to prevent any person from appointing a Vakeel to act for him, in the event of his being prevented, by sickness or any necessary avocation from giving his personal attendance, or (having attended) in the event of his being obliged, by similar causes to leave the Cutcherry before the settlement of the Tax is finally adjusted. In such cases, the person appointed to act as

Vakeel

Vakeel shall be furnished by his Principal with a Vukalutnama under his seal and signature, which Vakalutnama being presented to the Tahsildar shall be filed on the records of the Cutcherry, and the Vakeel so appointed shall be allowed to act in every respect as if he were a Principal.

disputes among Individuals regarding the partition of the Veesabuddy assessment, how to be decided

VIII First — All disputes which may arise among the parties liable to contribute to the Veesabuddy in regard to the Veesees or shares to be assessed on individuals shall be decided by Referees or arbitrators in number not less than four nor more than eight, of whom one half shall be nominated by the Party disputing the correctness of the amount proposed to be assessed on him, and the other half by the other Party concerned in the reference.

[illegible]ase to be pursued in case of objections made by either Party to the Referees nominated [b]y the other

Second — Each party shall have a right to challenge one or all of the Referees nominated by

by the other party and on good grounds of objection being proved the Referees so challenged shall be set aside, and others named by the respective Parties in their stead, but should the parties not be able finally to agree in regard to the appointment of Referees, it shall in such case be the duty of the Tahseeldar, and he is hereby authorized and empowered, to appoint persons to act as Referees for the decision of the question, taking care that the persons whom he may so nominate be totally unconnected with either party, and the decision given by the Referees so appointed, shall be equally valid, as if they had been nominated by the parties themselves.

In the case of an equal division of votes among the Referees, an umpire to be appointed.

Third. In the case of an equal division of the votes of the Referees upon the question referred, it shall be the duty of the Tahseeldar, and he is hereby authorized and empowered, to appoint, on the

the part of Government, a person to be approved by both parties, who shall act as umpire, and have the casting vote.

[illegible] pursued in the case of imputed fraud or unfair dealing in the partition of the assessment among Individuals

IX. Where it may be represented to the Collector that Parties have, through corruption, or fraud or contrivance, obtained a reduction of their due share of the Tax, the Collector on receiving such representation, shall be empowered (whether it be a case which may have been settled in the first instance by Referees or otherwise) to cause the subject to be submitted to arbitration. One half of the Referees or arbitrators shall, in this case be appointed by the Tahseeldar, and the other half by the merchants &c of the Talook, and the share which may be fixed by the Referees or arbitrators so appointed is that according to which the Collection shall be made. The Parties moreover if proved to have been guilty of the imputed fraud, corruption, or contrivance, including the persons

who

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who composed the first arbitration, (should they appear to have been concerned therein or privy thereto) shall be further liable to the payment of such a fine (not exceeding 100 Rupees) as the Collector, on a consideration of the circumstances of their conduct, shall judge proper to impose —

Decisions of Referees may be appealed to the Collector.

X First. An appeal from the decision of the Referees, on any matter whatever connected with the assessment of the Teesabuddy, shall lie to the Collector, whose especial duty it shall be minutely and carefully to investigate the grounds upon which such decision may have been made, and he shall confirm, reverse or cause a revisal of the decision, according as the case may, in his judgment, appear to require —

Petitions of appeal to the Collector when, by & whom and on what manner to be presented.

Second. Every appeal to the Collector from the decision of Referees shall be presented in the first instance to the Tahseeldar of the appellant's Talook, within three days from the date on which the

the decision may have been passed and no appeal shall be received at a later period, unless a full and sufficient reason for the delay be made to appear. The Tahseeldar shall grant written receipts to the appellants for all Petitions of appeal which may be presented to him and shall transmit the said Petitions to the Collector on the same day on which they are received.—

Decisions of the Collector on appeals to be endorsed on the Petitions

Third. The decisions which under Clause first may be passed by the Collector on Petitions of appeal transmitted to him agreeably to the provisions of Clause second of this Section, shall be endorsed by the Collector on the Petitions, together with the grounds of the decisions so passed and such endorsements shall be attested by the Collector's official signature.—

Parties dissatisfied with the decisions of the Collector may appeal under certain rules to the Board of Revenue.

XI First. Persons who may consider themselves aggrieved by the decision of Referees and may conceive that they have not obtained justice

an appeal to the Collector shall be at liberty to appeal to the Board of Revenue, but no appeal shall be received by that Board which is not accompanied by the petition of appeal to the Collector bearing his endorsement as prescribed in the last clause of the preceding Section.

An appeal to the Board of Revenue also permitted in regard to the Fines levied under this Regulation.

Second. An appeal shall also lie to the Board of Revenue against the justice of the imposition of any fines which may be levied by the Collector under this Regulation.

[illegible]les to be observed after the partition of [illegible] assessment shall have been finally adjusted.

XII After the adjustment of the several Vississ, or shares payable by individuals, shall have taken place, in the manner prescribed, a general statement, signed by the principal merchants &ca of each village, shall be given into the Tehseeldar, who shall forward it to the Collector, when the total amount of the Tax payable by the Taluk, will be assessed in detail according thereto, and a Puttah, under the Seal and signature

of

of the collector delivered to each person, stating the sum which he is to pay, and the proportion which it bears to the total Talook assessment.

Assessment of the Mohturfa and Baze Put Taxes how to be conducted.

XIII. The Taxes denominated Mohturfa and Baze Put shall continue to be collected as heretofore by the collectors under the orders of the Board of Revenue, and subject to the approval of the Governor in Council. Provided nevertheless and it is hereby declared, that the Governor in Council shall be at liberty, according as he may see fit, to extend to all or any of the Branches of the Mohturfa, the principles and rules prescribed in this Regulation for the assessment of the Veesabuddy or to include in the Veesabuddy all or any of the classes or descriptions of persons at present included in the Mohturfa.

Course to be followed in the collection of the Revenue derived from the Veesabuddy, Mohturfa and Baze Put Taxes and for the recovery of arrears.

XIV. The collection of the Revenue derived from the Veesabuddy, Mohturfa, and Baze Put Taxes shall be conducted in the same

manner

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manner as the collection of the Land Revenue; and in the event of any coercive process being necessary for the recovery of arrears of those Taxes, or for the recovery of the Fines which, by this Regulation the collector is authorized to impose, the collector shall proceed against the defaulter by distraint & eventual imprisonment, in the same manner as is prescribed by the Regulations for the recovery of arrears of Land Revenue.—

J. Hunter

Secretary

Compd C.B.

R 78 141

Extract from the Proceedings of the Board of Revenue Under date the 29th August 1814.

The following Minute of the Board is read and Recorded.

One of the principles of the plan for the Settlement of the Land Revenue

Prefatory Remark; on a Decennial lease, to become (as had been originally intended) eventually permanent, was that the Settlement should be formed exclusively of all personal and professional taxes - Licenses - House and Shop Taxes, and generally of every Species of Revenue not immediately arising from, or connected with the produce of the Soil.

The Proceedings of the Board under date the 2d March 1812 containing the opinions of the late Principal Collector in the Ceded Districts, with the observations and instructions of the Board on

on this subject, were circulated for the guidance of the Collectors of the several Districts into which it had been ordered that the proposed Lease Settlement should be carried into effect.—

In those Proceedings reference was made to the draft of a Regulation which the Collectors in the Ceded Districts had been required to prepare, and which, it was thought, might serve as the foundation of a Regulation applicable to all the Provinces—in the mean time, as respected the Collectors generally, the Board directed that, in forming the Lease Settlement, the amount of the Taxes in question should be distinguished from the Land rent proper, though it might for a while be expedient that the Collection thereof should be left with the Renters. and the Board concluded with expressing their expectation that, upon the occasion of

reporting

reporting upon the Lease Settlement the Collec-
-tors would "furnish distinct accounts of
"the taxes thus proposed to be separated from
"the Land rent, and that they would enter
"into such explanations and offer such sug-
"-gestions as might be calculated to pro-
"-mote the object of the early adjustment
"of those taxes upon satisfactory and uni-
"-form principles."

The Reports received to the present time, on the introduction of the Lease Settlement, are those of the Collectors of the undermentioned Districts.

Bellary } Ceded Districts
Cuddapah }

Northern Division } of Arcot
Southern Division }

Nellore

The Collectors of the two Divisions of the Ceded Districts have respectively furnished the Draft of a Re-
[illegible]

Regulation relative to the Taxes under consideration and have in other respects fully complied with the instructions of the Board. In a subsequent part of this Minute, the Board will have occasion to refer particularly to the information which has been communicated by Mr Chaplin and Mr Ross, but preparatory thereto, it will be convenient to examine the state of the information received on the same subject from the Collectors of the three other Districts abovementioned.

South Arcot. The information afforded by the Collector in the Northern Division of Arcot is contained in the passage of his Report here under recited.

Report from Mr Graeme Dated 25th Augt. Cons: 12 Octr 1812.

"By the revised Moochilka entered into by the Renters a copy and translation of which I have now the honor to submit, the Board will perceive that the article of Revenue called Sonnadayum, or Pullaputtada, has been excluded from the

rent

"rent, and placed beyond their control."

"On a former occasion when
"certain estates in the Barramahal were to
"be made over to the proprietors, I hesitated
"about relinquishing the Sornadayum tax,
"which appeared to me then, as it does now,
"in the light of a professional tax, and I re-
"ferred the point for the decision of your
"Board, who settled that it was to be consi-
"dered as ground rent, and transferred to
"the Proprietors, of the estimated resources
"of whose estates it formed a part."

There can be very little doubt
of the expediency of retaining it in the hands
of Government as an available branch of
Revenue. The Pillaputtada or Sornadayum
"of these districts comprehends taxes
"upon the following articles."

Houses

Bazars

Mundees

Mulgees

Mulgees.

Looms for weaving Cloths.

Looms for weaving Cumblies.

D.o ...... D.o Gunnies.

D.o ...... D.o Matts.

Kotar.

Oil Mongers Mills. Ghanah

Ovens for Melting ores

Charcoal.

Paper Manufacture

Indigo ..... D.o

Cloth Painters

Cawvilgars wartunnah from Mongar

Golacaurum or Shepherds.

Tustech Deostanus Vourtannah

Kilns of Chunam and Tyles

Mach Tirru Kaitum

Palmyra Jagery Merchants.

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"The Sirnacayum of these districts amounts to St. Pagodas 9096.19.1

Whether

"Whether it is that the Ceded District export
"a greater proportion of their produce and
"therefore employ a greater number of
"Merchants of extensive capital to carry
"on the trade, whose profits are greater,
"and who can better bear this tax, or whe-
"ther the tax having been originally very
"high in some places before the assump-
"tion, less difficulty has been found in keep-
"ing it so, or in raising it in other places
"where it was comparatively low, by refer-
"ing to those where it was high; whilst, in
"these districts, the produce circulates, and
"the trade is confined chiefly within them,
"and may be carried on without embark-
"ing any capital, by petty Merchants and
"even the Ryots themselves, are, at present,
"points of mere Conjecture, which I cannot
"push to any decisive and satisfactory
"result, in order to account for the great dif-
"ference in the proportionate amount
of

"of this tax which exists between the Ceded Dis-
"tricts and this Province."

" In conducting this branch of
"revenue since the assumption of the Coun-
"try the amount of Collections in former
"times seems to have been adhered to as
"the limit of demand except in cases of
"the arrival of new subjects. No attempt
"appears to have been made for a long
"time to raise the rate of the tax."

" It is probable the hetero-
"geneous intermixture of authority which
"distracted the Country during the ma-
"nagement of the Nabobs, composed of
"Sirkar Servants, Jagheerdars, Poligars,
"Zemindars, and Cavilgars by enabling
"the subjects of the tax to flee to the pro-
"tection of an independent power, and
"elude the tax, rendered the imposition
"of a professedly increased rate futile.
"Recourse, therefore, was had to expedients

such

"such as the times suggested, of deriving as
"much advantage as possible from the pro-
"fits of those upon whom the tax fell.
"These though arbitrary and sometimes
"ruinous, were often plausible, and were
"attempted to be justified by some
"plea of existing necessity or right: as
"nothing so open, or falling so gene-
"rally, or indiscriminately, as a pro-
"fessed increase of rate, did not at once
"unite the whole body in one common
"resistance."

"The nominal tax therefore
"did not much fluctuate even during
"the management of the Nabobs, and as
"it was taken as the criterion of sub-
"sequent assessments, it has become
"even more permanent since the as-
"sumption, whilst the subjects of it
"have enjoyed quietly all the benefits
"accruing from a cessation of the
Depredations

"vexatious impositions to which they were
"formerly liable."–

" The term of its duration, and
"the idea of its permanency seems indeed
"to have checked any recent attempt
"at innovation, though, it must be ack-
"nowledged, that idea has been carried
"beyond what expediency, or even justice,
"and an observance of engagements, or
"old customs, required."–

" The tax on trade and pro-
"fessions, is acknowledged to be very
"unequal in these districts in some
"places confessedly admitting of in-
"crease, and in others, where the profit
"has been adventitious, arising from
"such circumstances as the former exist-
"ence of Military establishments, now
"withdrawn, requiring to be reduced."–

" The present tax is stated
"to be, at different places, two three, and

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"and four per Cent upon Income, and in on
"place, as high as 8. Referring to the old
"collections, and the circumstances under
"which the trade of these districts is
"carried on, it would not perhaps be
"safe immediately to raise the tax ge-
"nerally to more than five per Cent.
"upon income. This it is calculated
"will produce an increase of Star Pagodas
6,000 p^r. Annum."

"Even when the rate is fix[ed]
"the revenue of this branch would
"be liable to fluctuation in the hands
"of the Renters, and render their Pay-
"ments uncertain, but as the Government
"demand would follow the Subjects of it
"wherever they might go, the manage-
"ment of it by Government would tend to
keep it steady."

"To render the Collections
under this head legal and efficient,
it

"it appears only necessary to provide by a re-
"gulation that Collectors may, under the orders
"of the Board and of Government, increase the
"tax upon the present subjects of it, accord-
"ing as the profits of trade may warrant,
"place it upon new comers who may en-
"gage in the trade or profession which has
"hitherto been liable to the tax, extend it
"to persons of those trades or professions
"who have hitherto enjoyed particular
"exemption distinct from the rest of
"their community, and even to trades and
"professions which have been partially
"or wholly exempt from it."

"The town of Arcot, for in-
"stance, is the only place in these districts
"where the Bricklayers have paid the
"bermathayum tax - It is true they dis-
"pute the right of exacting it even here,
"but it is desireable that Government
"should possess the right to demand it,
according

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"according to circumstances of which they are
"to judge, or to extend it to other places."

" Under the precaution of the
"previous sanction of the Board and of
"Government, and under the numerous
"checks upon the abuse of authority in
"troduced with the Judicial System,
"there is little fear of this tax being made
"to bear too heavy or to fall where it
"should not be applied."

South Arcot.

The observations of the late Collector in the Southern Division of Arcot on the subject of the proposed arrangement for the separation of the personal and professional Taxes from the Land Rent proper are contained in the two following short Paragraphs of his Report.

Report of Mr Ravenshaw 4th Para 26 Oct 1812

"The Permanent Rent has
"been formed, as directed, exclusively of
"all professional and personal Taxes, &
Licenses

"Licenses, House and Shop Taxes, and every
"species of Revenue independent of the
"immediate produce of the Soil - As well
"as exclusive of all Land Lerams not he-
"therto resumed - and every Species of
"Government Revenue arising from the
"immediate produce of the Soil has been
"included in it" -

"The Taxes and other Item
"of Revenue so excluded will form the
"subject of a future report - Those taxes
"at present bear very unequally on the
"rich and poor - and many particularly
"of the former, are altogether exempt
"from them - They are a Source of Revenu
"highly improveable." -

The supplementary report
here adverted to by Mr Ravenshaw has
not as yet been furnished, and though
it appears that in forming the Lease

Settlement

Settlement the Taxes in question have been kept distinct from the Land Rent, the Board do not find any account or information either as to the parti-cular nature of the several Taxes or as to their amount.

Nellore

The instructions of the Board relative to the separation of the extra-neous Taxes from the Land rent have not as yet been attended with a more satisfactory result in the Nellore District.

Report of Mr Fraser dated 26th April received 14th June and entered on Cons. 16th June 1814.

The Report recently received from Mr Fraser relative to the Lease Settle-ment contained the following paragraph and nothing farther on this Subject.

"In the directions trans-"mitted to me, I was required to enter "upon the Subject of the Moturpha, "and professional Taxes, as well as to in-"sert a draft of what I [illegible] considered ought

"ought to be put into the new Regulation,
"concerning the Decennial rents. The
"first of these subjects is so complicated
"and involves so long a detail, that I
"think it much better to postpone it
"until a future period, as it seems to me
"that it will be time enough to discuss
"the subject, when it has been determined
"to separate the Moterpha from the
"Land rents, a measure which has not yet
"been resolved upon, they being both hi-
"therto blended together, in all the Vil-
"lages of this Collectorate, and their separa-
"tion will be an operation attended with
"considerable labour, and no small per-
"plexity, so much so indeed that, if not
"inconsistent with the general system,
"in other respects, I would recommend
"their being permitted to remain as they
"are, if not permanently, at all events,
"until the decennial and permanent
rents

"rents have been firmly established for the
"people are very jealous of any innovations
"upon them and will look upon a sudden
"interference in this respect as a breaking
"of the original agreements made with
"them on the part of the Government.

The orders of the Board for
the separation of the Taxes in question
from the Land Rent having been distinct
and positive, his apparently strange
neglect of those orders was pointed out to
Mr. Fraser - it was at the same time
intimated to him that though he might
have found the separation a work of
considerable difficulty, there could have
been none in inserting a clause in the
Pottah declaratory of the intention of
Government to make the separation as soon
as circumstances might permit - This he
was informed must still be done. In re-
ply he has lately furnished the following expla-
nation -

Letter to Mr Fraser 18th July 1814.

Letter from Mr Fraser 6th Augt 1814.

In

"In respect to the Moturpha

"I must acknowledge a piece of inadvertency
"in the 50 Paragraph of my Report, but it can-
"not, I trust, be attended with any such se-
"rious inconvenience as your Board seem
"to apprehend - Instead of saying "when it
"has been determined to separate the Mo-
"turpha from the Land Rents" it ought
"to have been "when it has been determined
"to separate the Collection of the Moturpha
"from that of the Land Rents" and then
"the paragraph would have been nearly
"correct. My meaning through out was
"not to permit the adjustment of the
Moturpha to interfere with the imme-
"diate conclusion of the Village Settle-
"ment of the Land Revenue - I have care-
"fully provided for this in the Puttum,+
which I have given to the Inhabitants,
so that there can be no objection to the
separation as soon as the terms can be
arranged.

+ Note
That is the eventual separation. The fol:lowing is an Extract from the Puttum or Cowle, of which a copy was submitted by Mr Fraser on that occasion.

No

"...items collected
...the head of the
...turfa are hereby
...to be included
the Land rent there:
...fore previous to giv:
...ing the permanent
...on the Moturpha
...to be deducted from
the Land rent, but
until further direc:
tions from the Cir:
cuit you will collect
the items of Motur:
"pha as usual."

"arranged, and the measure is now in progress, "and will be accomplished as soon as pos: "sible but it will as yet occupy a consi: "derable time. I do not estimate the amount "at present brought to account at more "than Star Pagodas 20800, but I apprehend "that somewhat more may be mis-ap: "propriated. I inclose herewith an account "particulars of the Items of the Motur: "pha, many of which appear to me "oppressive."

The account here referred to, which is merely a list of the several heads or Items of the Taxes, is as follows—

Tax on Banians Houses.
Do. on Weavers.
Do. on Palanqueen Boys.
Do. on Boat People.
Do. on Tostiwandloo or large Boat People—
Do. on Fishers.
Do. on Gold Smiths.

To

Tax on Brass Smiths
Do. on Black Smiths
Do. on Cart People conveying Firewood
Do. on Perfume Sellers
Do. on Bullock hire people
Do. on Bizevaundlos or Shop Keepers
Do. on Woopparoo people or Tank diggers
Do. on Bulejaloo or Gentoo Merchants
Do. on Gold finders.
Do. on Dyers.
Do. on Gunny makers.
Do. on Painters.
Do. on Chucklers
Do. on Sawyers.
Do. on Shepherds.
Do. on Cotton Spinners.
Do. on Oil Mongers.
Do. on Iron Sand Diggers.
Do. on Earthen Bangles (Gauzoolos Pennoo)
Do. on Gauzoo a spurt Salt produced from
barren land and used in Medicine.

Tax

Tax on Shoemakers

Setty Kutnam or Tax received from Head Setties in the Towns

Tax on Potmakers

Tax on Indigo Makers

Tax on Maderloo or Bamboo Basket makers struck of by Mr Travers

Do on Yerrecala People or Basketmakers Do

Do on Butchers ...... Do

Do on Greens Sellers ...... Do

Do on Tinmakers ...... Do

Do on Toddy trees

Do on Date trees

Observations on the foregoing information and the general subject of an assessment on the profits derived from Trade Manual arts, or professions.

Such is the information presented to the Board with regard to the Taxes personal and professional in three out of the five Districts whose reports on the Establishment of the Decennial Lease have been received. It is needless to say how imperfect is this information - the Taxes in question

question it is sufficiently known that they have been hitherto mixed in the general amount and collected with the Land Rent - in fact they have been hitherto considered as forming part of the Land Rent. Hence it may have arisen that they have not hitherto undergone a separate or systematic examination. They vary in different Districts as well with respect to their objects, as with respect to the modes of assessment, and in different parts also of the same District, the rates considerably vary at which the same trade cast, or profession is assessed. Indeed little more is known to the Board than that the customary assessment under the denominations of Moturpha, Sevai Vadayum, &c.a is included in the settlement of the Land Rent of every Village, but what the precise custom is

is what are its variations in different Districts, and in different parts of the same District, by what rules the increase or diminution of the assessment is governed and how its distribution is regulated under the changes which must take place, in ever-varying succession with respect to the condition and numbers of the contributors - are points upon which it would be difficult to trace on the Records of the Board any clear & Systematic exposition.

It occurs, however, to the Board that two principles may be laid down, according to the one or the other of which, all taxes partaking of the nature of an assessment on property, income, or professions, must necessarily be regulated - Vizt that they must be regulated either upon fixed data (for example) like the Land

Tax

Tax in England, which is assessed at a certain rate upon a fixed valuation, or upon data liable to variation, like the property tax which is assessed at certain rates upon a valuation of the ment constantly subject to increase or diminution. -

It is obvious that a Tax assessed according to fixed data, cannot vary more than a Tax assessed according to variable data, remain stationary as respects the Individuals who contribute it. Supposing the contribution of a particular Province or a particular place to be determined, in whatsoever manner, by (for instance an average of the collections of former years which Mr. Graeme has stated appears to have been hitherto considered as the limit of demand" in his District - or supposing a fixed Sum

sum to have been established as the Tax payable by a particular Trade, Cast, or profession, in any Province or place, it is manifest that as the Trade passes from one Individual to another, or as the Cast or profession augments or diminishes in number, the quota of assessment upon Individuals must require to be adjusted.—

In the consideration of the subject under discussion, the question naturally presents itself as to how far the Taxes paid in the different Provinces under this Government by various classes of Merchants, Tradesmen and artisans or by various Casts and professions are to be regarded in the light of fixed Taxes, of which the distribution only requires to be regulated, or how far they are to be considered as liable to be increased or reduced, as

well

will as adjusted in proportion as the
profits of Trade and industry, or the
Numbers of those composing the Casts and
professions may increase or be dimi-
nished.-

It has been stated by the Collec-
tor in the Northern Division of Arcot that
the amount of the Collections in former
times seems to have been adhered to as
the limit of demand. He adds "except in
"cases of the arrival of new Subjects" an
exception which, though it may not per-
haps have been always attended to,
must frequently have occurred and
evidently implies the liability of the
Taxes to be extended.- It implies that
though the rates of contribution may have
been considered as fixed, the amount of
the contribution was not. "The idea of
its permanency" (observes Mr Graeme
"in another place) seems indeed to have
checked

checked any recent attempt at innovation"
"though it must be acknowledged that it
"has been carried by and what expediency
"or even justice, and an observance of en-
"gagements or old customs required."

It may be observed, indeed,
generally that in whatever state the
Taxes under consideration may have
been found in the different Provinces,
at the respective periods of their acquisi-
tion, in the same, or nearly the same sta[te]
have they with few exceptions been allow[ed]
to remain. By those who may be capa[ble]
of philosophical reflection, the foregoing
admission will not be deemed to be a
matter of reproach: for independently
of the various and complicated duties
which necessarily engage the first atte[n-]
tion of recently established Govern-
ments, the policy is obvious of
abstaining, under such circumstances
from

from measures which may wear the appearance, or be liable to the imputation, of innovation. Defect of knowledge is another cause which must ever operate against the speedy accomplishment of salutary reforms, since information, the only solid basis of improvement, is not in general to be otherwise than gradually acquired.

But whether a measure which, so far as the Board are aware, has never yet been attempted in the Provinces Subordinate to the other Presidencies of India, ought or ought not, to have been, ere this, carried into execution in the Provinces Subordinate to this Presidency, it is extremely natural that the unchanged state in which the Taxes in question have generally been suffered to remain should have favored an opinion of the permanency of the footing on which they have

so

so long been established - There is, however, little room to doubt that whatever local variation may be found to exist, as well with regard to the objects of the Taxes in question, as to the modes of assess-ment - that however various, or how-ever imperfect, may have been the <u>execution</u> of the plan, the <u>principle</u> has been to assess the profits of in-dustry and stock - and the income of professions - in common with the produce of the land - and that it would not, therefore, in the opinion of the Board be difficult to satisfy the people that the Government posses a fair and legitimate right to lower, increase, or modify the Revenue derived from this source according as the means of the Contributors may have undergone, or may hereafter undergo a change - It may be expecte[d] that

that the difficulty of improving this Br[anch] of revenue will be less in Districts whe[re] the Taxes are found to be already on a comparatively extended and Systematic scale, than in Districts where they have been more partially established, but even in these it seems reasonable to hope that some considerable improvement may be progressively effected.

Ceded Districts. As Colonel Munro was the first among the Officers of Government from whom the <u>principle</u> of the Taxes upon Trades, Casts, and professions obtained due consideration, so also it appears, that the Ceded Districts are the only Provinces in which the assessment thereof has, as yet, undergone any material improvement. A new distribution of the amount derived from this source in each Talook of the Ceded Districts was

Note The comparatively large amount of the Revenue derived from these Taxes in the Ceded Districts naturally drew the Collectors attention to the Subject at an earlier period and in a more favorable manner than it might probably have done, if the amount had been as inconsiderable as it is in many other Districts.

was commenced by that Officer, and has been pursued by his Successors, according to a plan laid down by him, and which provided at the same time for an augmentation in those Talooks where the amount of the assessment should be found to fall below the proportion which it bore, in other Talooks, to the supposed Income of the contributors.-

In these Districts the assessment on the Income or profits of Merchants, Tradesmen, and others engaged in any Mercantile adventure or concern, has from the method of levying it, acquired the denomination of "Veesabuddy," and is distinguished from the "Moturpha" which last term is applied to the assessment payable by persons exercising arts or professions of any description.-

The Revenue derived from the

the "Veesabuddy" and "Moturpha" in the two Divisions of the Ceded Districts, as it stood in Fusly 1221, appears from the Reports under consideration, to have amounted in the aggregate to the Sum of Star Pagodas 114,968. 24. 6. as shewn in the Subjoined abstract.

Fusly 1221.

	Veesabuddy			Moturpha			Total		
Bellary....	29,814	37	21.	53,065.	28	76.	82,880.	21.	17.
Cuddapah..	18,063.	8.	48	14,024	39	21.	32,088	2	69.
	47,878	"	69.	67,090.	23	17.	114,968	24.	6.

In this place, it seems advisable to insert Extracts from the communications which have been received from the Collectors in Bellary and Cuddapah respectively, relative to the Veesbuddy and Moturpha in order, as well to serve as a foundation for the final observations which the Board will have to make,

on

on the Subject, as to convey more fully to
other Collectors that information which it
is desirable they should possess, and
which will thus be furnished to them in
a connected point of view by the circula-
tion of this Minute.

xtract from a Letter
rom the Collector of
[illegible]ary dated 18th
ril 1812.

"The principles" observes
"Mr Chaplin, on which the Veesabuddee
"or Tax upon the profits of Trade, is founded
"have been so fully stated by Colonel Munro
"as to render any further illustration of
"them almost unnecessary. It is strictly
"speaking an income Tax, which is extended
"to all Merchants engaged in Trade, or
"adventure of any description, and is
"distinguished from the Mohturfa,
"which comprehends all persons exercis-
"ing any art, or profession. The data
"on which to proceed in fixing the assess-
"ment of each Talook have been also
"sufficiently explained. The accounts of
exports

exports and imports, the population, the
"produce and consumption, and the
"usual profits of Trade, were taken
"into consideration by Colonel Munro, an
"an Estimate, or Dowle for each district,
"which may be calculated to amount
"to somewhat more than 10 Per Centum upon
"the aggregate gains of the whole body
"of Merchants, was established. The
"assessment was gradually to be aug-
"mented to this standard, (what it has
"generally attained in this Zilla) through-
"out the Ceded Districts. But as the
"Talooks belonging to Cuddapah were
"far from being raised to this level,
"the greater part of the increase was
"imposed upon them, and it may no doubt
"be easily realized (with some modifi-
"cation however) in the course of a few
"years, when the System shall have
"been matured, and the mode of
assessment

"assessment and Collection rendered legal
"by Regulation, the want of which appears
"to have been the chief obstacle to the im-
"provement of this branch of the Revenue
"in that Zilla. In the Districts of Bel-
"haree the aggregate exceeds the original

+ Fusly 1224. Dowle this year,+ though the Revenue
"of particular districts falls somewhat
"short of it, but it nowhere presses
"particularly heavy upon the inhabitants,
"on the contrary it is generally collected
"with the utmost facility, and with
"very inconsiderable balances. In re-
"gard to the mode of distributing the
"Tax, it appears to me to be abund-
"antly simple. The Merchants settle
"amongst themselves with the assistance
"of the Cutcherree, and by means of arbitra-
"tors, the relative proportions which they
"are to pay respectively. Their personal
"interests induce them to come forward with

"all the information in their possession res-
"pecting the means of others in order to
"prevent the Tax from falling too heavily
"upon themselves. A good deal of
"debate generally ensues before an in-
"dividual will consent to any increase
"of his own imposition, but the point is
"almost always satisfactorily settled
"by Referees, two of whom are chosen
"by the party, and two by the other Mer-
"chants. The ratio or proportions of
"shares, or Veeses, as they are called,
"of each individual being fixed, the
"whole number is added together
"and the Quota which has been assessed
"upon the Taloch is then divided by
"the number of Veeses. The Board
"will, I think, perceive at once the
"mode in which these disputes of indi-
"viduals are adjusted by perusing the
"inclosed Translation in abstract containing
the

"the substance of a Talkeed which I issued
"to the amildars of districts who were
"directed this year to make a new dis-
"tribution of the Tax. From this document
"it will be observed that the amount of each
"persons contribution is settled exclusively
"by referees or arbitrators and that it
"is done with tolerable fairness may be
"concluded from the fact that I have
"scarcely had a single complaint pre-
"ferred to me on the ground of inequa-
"lity of distribution, altho the assess-
"ment of 16 Talooks was made exclu-
"sively by the amildars without my
"immediate superintendence. I will
"not go the length of saying that no
"inequalities have occurred, because
"I am aware that the lower classes, from
"not being sufficiently acquainted with
"the system, still permit the higher
"classes to escape with a much lighter share
of

"of the general burthen that they ought to
"contribute. but I have no doubt that they
"will from year to year acquire a better
"knowledge of their own interests, until
"at least the errors of distribution shall
"be almost entirely corrected, and all
"classes assessed, as they ought to be,
"with reference to their actual cir-
"cumstances."

"In the Draft of the Regu-
"lation which I have now the honor to
"submit, I have endeavoured to define
"the rules for determining by means
"of Referees the share of the Tax which
"each person is to pay to Government,
"and in doing so I have followed almost
"entirely the principles which have been
"heretofore observed. It seems so plain
"as to need no particular elucidation,
"and as it coincides very nearly with
"one of the modes of settling the
property

"property Tax in England, it will not per-
"haps be deemed liable to any serious
"Objections - I have avoided any unnecessary
"detail, which might tend to perplex
"what is at present extremely simple,
"and obvious, nor have I thought it ne-
"cessary to insert forms of Puttahs
"and Moochulkas, as these matters of
"minor importance may safely be left
"to the discretion of the local authorities".

"The Board will observe
"that I have left an opening in the fourth
"clause for extending the System of Vees-
"buddee generally to all classes com-
"prehended under the term of Mohter-
"rifa, or persons exercising Trades and +
"professions - most of whom are at
"present rated according to the profits
"of their respective business - Several of
"these, such as weavers, Dyers, Basket
"Manufacturers, Cotton cleaners, Bangle
Manufacturers

[illegible] the Mr Chaplin should perhaps rather [illegible] that the Land Tax which it is believed, is more nearly in principle to the Veesa- [illegible] than the "pro- perty tax" the Land Tax is rated at so many Shillings in the pound" upon the Income of the several Counties which in consist [illegible] a certain fixed valuation - The sum thus charged upon each County (both real and personal property being lia- ble thereto) is assessed upon individuals by Commissioners who are generally the prin- cipal Landholders of the County, and their Officers -

+ Note [illegible] should be Arts and Profes- sions. -

"Manufacturers &c &c &c ought perhaps
"to be included in the Veesbuddee, but
"with respect to them and to the Moh-
"turfa in general, or House Tax (as it is
"erroneously denominated) it must
"remain at present as it now stands,
"subject to future consideration, for I am
"quite unprepared to suggest any defi-
"nite rules for ascertaining the amount
"to be paid by individuals subject to it.
"The Tax varies in its proportion in every
"district, and almost in every Village
"according to local usage, and any sudden
"innovation would create a great deal of
"clamour and probably prove injurious
"to the Revenue. It is at present collected
"rather on the principle of a real than
"a personal imposition, and is propor-
"tioned as correctly as can be estimated
"to the gains of each individual
"craft, or profession - From the nature
of

"it is of course somewhat arbitrary,
"for the profits of art or labour are sus-
"ceptible of a discretionary computation
"only but it is our duty to be moderate
"in our demands, and where the imposi-
"tion may be found at all oppressive,
"it may be left to the Collector to make
"such annual abatement as may be
"deemed necessary."

Both the Veesbuddee and
Mohturfa being in effect Taxes on
income, they must necessarily become
unequal in proportion to the constant
fluctuatio[n] of the profits of Trade.
they ought therefore to be re-distributed
and corrected frequently in order to
prevent their operation from being
burthensome upon individuals and
the policy of keeping them separate
from the Land Revenue on this accou[nt]
cannot be questioned.

The

Extract from the Report of the Collector of Cuddapah dated the 22d December 1812-

+ Note The Baze Bâb [is in]cluded in the Mohturfa of which it is a minor Branch. It is some times called "Chillur Mohturfa."

The following passage is taken from the Report of the Collector of Cuddapah on the Decennial Lease Settlement of that District.-

"The Vusbudee Mohturfa and Baze+ Bâb having now been entirely separated from the Land Re-"venue, I have the honor, in compliance "with your Board's instructions, to "submit a Draft of a Regulation to lega-"lize the former of these Taxes, and to "suggest some rules for the future as-"sessment and Collection of the others. "The Draft varies but little from "that sent by Mr Chaplin. It should "have been submitted long ago, but I "have been trying whether I could, by "some means, assimilate the Vees-"budee and Mohturfah so nearly "as to bring them within the scope of "one Regulation, and to collect them

exactly

exactly in the same manner. The prepara-
"tion of the Mohturfah accounts from
"the intimate manner in which they were
"formerly blended with the Land Rent,
"took up a great deal of time, and after
"all I have not succeeded in my object, and
"the Regulation which I now propose,
"like that of Mr Chaplin, merely pre-
"scribes rules for the Veesbudee, leaving
"the Mohturfah and Bazebab to be
"collected under the orders of the Board
"generally. The plan I have to propose
"for the future assessment and Collec-
"tion of the Mohturfah, will, however
"bring it pretty near to the Veesbudee
"by allowing the greater part of those
"paying it to assess themselves, or rather
"to distribute amongst themselves the
"several shares of the general assess-
"ment."

The

"This principle of the Vees-
"budee is excellent, but still there is one
"great objection to the Tax, Vizt the
"uncertainty with which the Gross
"amount must be fixed upon a Dis-
"trict or Talook. The Data upon
"which Colonel Munro made his Esti-
"mate, are the best certainly which
"can be obtained, but experience has
"shewn that the detail of the Estimate was
"still very imperfect. The Statement
"No. 12. will explain to your Board the
"mode in which the Veesbudee Tax was
"assessed on this Zillah last year and
"its irregularities will be apparent."

"The person who pays the
"highest Veesbudee in the Zillah is a
"Merchant of Godalor. The propor-
"tion which this person contributes
"is perhaps very fair when compared
"with the other Traders in his
own

"own Talook, but is quite the contrary
"when compared with those of the rest of
"the Zillah - of whom at least a dozen carry
"on a greater and more thriving Trade
"than he does and are much more able to
"pay at a high rate - As the Veesbudee
"is regulated, this man's contribution
"cannot be reduced, without a propor-
"tionate reduction on every other trader
"in the same Talook -"

"Dovoor is certainly the first
"trading Talook of the Zillah, in it the
"highest rate of contribution is Star
"Pagodas 13 - 42 - 43 - and the lowest Star
"Pagodas - - 6 - 12¼ the average per man
"in fusly 1221 was Star Pagodas 1 - 43 - 18 -
"and taking the same number of men,
"the average on Colonel Munro's Esti-
"mate would be Star Pagodas 1 - 43 - 5½,
"In Doopaud, the poorest and least trading
"Talook, the highest rate is St Pagodas 16 -

the

"the lowest is Star Pagodas .. 1-70 - the
"average paid last year was Star Pags
"1-10-15¼ and if the whole sum esti-
"mated had been collected, the average
"would have been Star Pagodas 2-39.6¼."
"In Chintagoontah the
"lowest sum contributed is Fan. 19-55,
"in Cumbum it is only 3½ Cash. Can
"there be a proportionate difference -
"between the circumstances of the con-
"tributers in the two Talooks. - "The
"Traders of each Talook are, perhaps,
"as I have said before, very fairly assessed
"in respect to each other, but I think this
"Statement shews, how very much it is
"the contrary, when the quotas of the Tra-
"ders of the whole district, come to be exa-
"mined with each other. - This proceeds
"from the imperfection of the Data upon
"which the general Estimate is formed,
"which led to the great disproportion in
which

which it is assessed upon the Talook's

"I do not consider the gross
"Estimate of the Veesabuddee made by Col-
"onel Munro as too high, but I think
"it ought to be very differently divided
"upon the different Talooks, and as
"soon as a Regulation is proposed, I pro-
"pose to revise it, though in doing so,
"we lose sight of the accounts on which
"the Estimate was formed, which was
"made out Talookwar - at present I
"must acknowledge that I find the
"Collection of this Tax a matter of no
"small difficulty. I then propose call-
"ing together the 40 principal Mer-
"chants (vide Col. 10 of the Statement)
"and by ascertaining the relative cir-
"cumstances of these persons and
"from them the circumstances of their
"respective Talooks, I hope to be enabled
"to make a more satisfactory distribution
of

of the Total amount of the Tax."

"In neither of the plans pro-
"posed by Mr Blackburn or myself is
"there any very minute detail of the mode
"of assessing the Wusbudee on each in-
"dividual, and after much consideration
"of the subject, I am inclined to think
"that it will be better not to attempt
"any such - I have the heads of an old +
"Bengal Police Regulation, now abolished,
"similar to the Wusbudee, where the
"tax was distributed by assessors,
"but I think that our mode of assess-
"ment is much better than the one there
"laid down - Merchants being interested
"could not with safety be appointed
"as assessors, and were the Tax to be
"distributed by persons appointed
"by the Surkar, who are unacquainted
"with the circumstances of the Mer-
"chants, an investigation of books
and

+ Note. It is pre-sumed that the Regulation refer[red] to is that XXIII A.D. 1793 of the Bengal Code.

"and accounts would in every case become "necessary than which nothing can be "imagined more obnoxious to the trading "Community. Little or nothing of the sort "is necessary if the business be left to the "people themselves, who are all acquainted "with each others circumstances, amount "of trade and mode of life, and whose "mutual interest prevents their having "recourse to such an exposure."

"The present mode of settling "the Veesbudee, and which is what I "propose shall be continued, is nearly "as follows."

"The Tahseeldar, on receipt "of the Collector's order to prepare the "Veesbudee accounts, assembles all "the Shopkeepers, Merchants, and "Traders of each Village, and directs "them to present to him a Statement "of their relative trade and circumstances

These

"ties from their intimate acquaintance
"with each other's means, is not in general
"very difficult, though at times dis-
"putes arise which are referred to
"the Tahsildar, who appoints a pun-
"chait of Merchants &c.a from the neigh-
"bouring Villages, whose decision is
"generally approved - though at times
"the disputant will not agree to them
"but appeals to the Huzoor, or with-
"draws without giving his signature
"and in some cases when he imagines
"that there is a general prejudice
"against him, he goes to another Ta-
"look and settles there - When the
"Vises or shares of every Village
"have been adjusted, a Statement
"signed by each individual, is given
"in, and certain persons from each
"Village assemble together to prepare
"a similar Statement of the relative
shares

"shares of the several Villages. Here it is
"that the great difficulty occurs for
"every Village tries to get rid of as
"much as possible of its own share
"of contribution and to fix more upon
"the rest. The adjustment is not made
"without a good deal of clamour and
"reference, which last is decided like
"the former by Punchaets. When the
"whole is arranged, the shares of the
"Villages are, as were those of the
"individuals, signed by all parties and
"the general accounts are sent to the
"Hoozoor, and the sum being fixed,
"Puttahs are given to each person
"and the amount is collected accord-
"ing to the Statements. Appeals are at
"times made to the Collector from the
"decisions in the Talook, both by
"individuals and by Villages which
"are in like manner settled by

Punchaets

"Punchaets, selected from other Villages
"or other Talooks, as the case may
"require."

"It must happen that in
"an arrangement of this sort a few
"of the principal men of each Village
"and Talook must lead, and some of
"these persons will not fail at times to
"take advantage for their own benefit
"of the influence they possess. But there
"is no transaction in human life where
"this does not occur and all that can
"be done is, as far as possible, to pre-
"vent it and that is always attempted.
"but to put a stop to it altogether will
"be impossible. The principle of allowing
"a body of men to assess themselves is
"good, that for the benefit, we may put
"up with some of the evils resulting from it.

"The amount of Veesbudee
"payable by a District ought not to
be

"be varied or increased too often nothing
"is so disheartening as the rapid Suc-
"cession of Taxation upon improvement
"in fact it goes a great way to prevent
"improvement altogether - The wealth
"and means of an individual may vary
"every year, but the general amount of
"wealth in a district, under ordinary
"circumstances, does not. The Revenue
"derivable from the Veesbudee can-
"never be permanently fixed, but the
"nearer it can be brought to perma-
"nency the better - I have, therefore, proposed
"that the amount of the Veesbudee to
"assessable on a whole District shall
"be fixed, only once in every five years
"a periodical revision of that sort,
"will, without injury to the Revenue, be
"much more satisfactory to those who
"have to pay the Tax than an annual and
"variable assessment - In order to prevent detrim-

to

"to the Revenue from any intentional false
"assessment in the part of the principal
"Merchants, I propose that the amount
"balance of one year shall be added to
"the Veesbuddee of the next. This will
"also render it a general object to pre-
"vent emigrations and to bring forward
"any who attempt to avoid payment
"of the tax. A clause in the Draft
"provides for the future extension of the
"Veesbuddee laws to the Mohturfah
"in case it hereafter be found practi-
"cable and expedient to do so."

"Of the Total amount of
"the Mohturfah of last year, Viz. Star
"Pagodas 14,024-30-21 Ar. Pagodas 10,6[illegible]-
"23-12 was paid by four Descriptions
"of people Viz. Weavers, Cotton Clea-
"ners, Shepherds and the Punchala [illegible]
"Vise caste (which includes Goldsmiths
"Braziers, Iron Smiths, Carpenters
and

[illegible] ... 14024.30.21
[illegible] ... 10686.23.12
[illegible] remains. 3338.14.9
Deduct
[illegible]
[illegible] ... 1023.21.39
[illegible] to
[illegible] ... 325.8.35
1348.30.14
Remains. 1989.30.75
[illegible] that constitute
[illegible] Baab".—

and Stone Cutters. Of the remaining Sum
"Star Pagodas 1023-21-50 will now be
"placed under different heads, and Star
"Pagodas 325-8-35 will be carried to the
"Veesabudee, so that St Pagodas 1989-30-75
"remains to be paid by the 47 description
"of persons shewn in the last division of
"the Statement No 13. This sum is paid
"so much in detail, that it will not be
"worth while to attempt laying down
"any particular rules for its collection
"and it may continue to be taken
"as at present.—

"I am confident that the
"number of Looms in this Division
"is very nearly 20,000, which I believe
"is as much as Colonel Munro esti-
"mated for the whole Ceded Districts
in Fusly 1215. But it is very difficult
"to get true accounts of them, as the Reddi
"and Curnums always conceal those wh[o]

are

"are worked for themselves or in their own
"own houses and frequently all that belongs
"to the Manufacturer of the Village
The number of Looms at present in
"our accounts is 14,488 - but in the
"accounts of the present fusly which
"are already received from 5 Talooks
"there is an excess above last year of
"137 Looms - Few of these are new
"Looms - they are only what have been
"always omitted in the accounts"
"The mode of settling the
"Mohturfah on Looms hitherto, has
"been very minute - every circumstance
"of the weavers family is considered, the
"number of Days which he devotes to
"his loom, the number of his Children,
"the assistance which he receives from
"them, and the number and quality
"of the pieces which he can turn out
"in a month or year - so that let him
expert

Rise of rates in certain Talooks

Pedgoontah ... 150

[illegible]tuck ... 110

Ummutmudgoo ... 92

Koorumkondah ... 91

Poolevendlah ... 118

and the rest in proportion

"exert himself as he will, his industry "will always be taxed to the highest "possible degree. This mode also leads to "such a detail that the Surkar servants "cannot properly enter into it, and "the assessment of the Tax in consequence "left a great deal too much to the Cur-"nums of the Villages. No weaver can "possibly know what he is to pay to the "Surkar till the demand comes to be "made, for his having exerted himself "in the course of the year and having "turned out one or two pieces of Cloth "more than he did the year before, "though his family and Looms have "remained the same, is made a ground "for his being charged with a higher "Mohturfah and at last instead of "professional it becomes a real income "Tax."

"These errors may I think be

be rectified by fixing a number of rates
"I have in the account N°4 estimated
"only 16, but the number is immaterial
"provided it be defined, & at which the
"different Looms are to be charged — every
"description of Loom will be included
"in one or other of these rates. If a wea-
"ver have one Loom he will pay for
"one, if two, for two according to the rate,
"and it will be left to himself to Manu-
"facture as much or as little as he
"pleases — he will not be assessed more highly
because he is industrious, or more
lightly because he is idle. The Looms
"of those who have other avocations
"besides weaving, will be entered into the
"lower rates, and those of weavers only
"will be rated according to the nature
"of the Loom and of its produce. The
"Looms will be rated by the different
"descriptions of weavers themselves,
assembled

"assembled at the Talook Cutcherry for the
"purpose. After the rates shall have
"thus been fixed, the increase of Revenue
"which may arise will be derived from
"the increased number of Looms and
"not from raising the Tax upon those
"already in existence. The only thing to
"be guarded against, is a collusion
"of the weavers of a Talook, in the first
"instance to throw an unfair proportion
"of Looms into the lower Classes. but
"this will easily be prevented, by a reference
"to the accounts of what the looms which
"they may try to depreciate have previ-
"ously yielded. The accounts can be
"settled in a few days in the Cutcherry,
"and concealment can be easily prevented
"by the levy of a fine, in addition to
"the rent upon the looms concealed,
"half or the whole to be given to the

person

"person who informs the Surkar of the
"circumstance."

"There is one question which
"I wish to put here for the consideration
"of your Board - Ought the looms of
"Cultivators to be taxed - Considering
"that they pay no duty on Cotton or thread
"and referring to the remission of
"Customs lately made on the produce
"of their Looms and that these will for
"the most part, if not entirely, be
"entered in the lowest rates, I see no
"just reason for their exemption -
"indeed it is a sort of justice to the
"regular weavers who pay duty, and
"to whom they are pretty formidable
"rivals that they should be taxed -"

"The Cotton cleaners, who are
"also weavers, ought to have their bows
"and looms rated by themselves in
"the same manner as weavers -

There

108 216 17

"These persons have a sort of Prescrip-
"tive right, established by long Custom
"to clean the Cotton in certain ranges con-
"taining a greater or smaller number
"of Villages, in which others are not
"allowed to set up - Some of them have
"this employment for the whole twelve
"Months, whilst others are not em:
"ployed for Six Months in the year.
"This creates the variety in the value
"of their bows which will be rated
"accordingly. -

"Shepherds pay a Tax
"upon their flocks in every part of
"the District, and in three Talooks
"where they weave Kumblies they pay
"separately for their Looms also. "This
"tax is assessed very irregularly as
"your Board will observe by the State-
"ment N°17. - In Koilgonttlooks flock
"of 400 Sheep pays on the average three
Pagodas

"Pagodas 10. 10. 16 3/4, whilst in the next
"District, Nosoom, it pays only Star Pag
"odas 58, and in Goorumkondah only
"Star Pagodas 1. 9. 30 3/4 - In the last Dis-
"trict, the Shepherd certainly pays
"separately for his Loom, but then the
"tax thereon is only fanams 4. 11 1/4, which
"is far from making up the difference
"In Doopad, where there are most sheep
"the average is Star Pagodas 5. 3. 1 - per
"flock of 400, Flocks differ consider-
"bly in value according to the number
"of Ewes in each, and the pasture which
"they can obtain - and the rates which
"they pay have long been established
"by custom in each Talook - The dif-
"ference of the rates too is so consi-
"derable that it will be difficult
"to arrange them on any uniform
plan - The best thing, therefore, will be
to leave them as they are assessing the
present

"present rates and allowing the increase in number to determine the increase of rent. Three or four different rates may be fixed, and the flocks in each Talook may be rated according to their value by the Shepherds themselves, assembled in the Cutchery. In the same manner as with the Looms, a penalty on proof of Concealment may be levied to be disposed of in the same manner."

"It is also a question to be decided by your Board, whether the Flocks of the Cultivating classes, which are chiefly kept to manure and enrich the land, should be taxed, or exempted entirely or taxed at a reduced rate. These persons benefit, as well as the regular Shepherds, by the breeding of their Flocks. The Flocks of Koonbees who do not cultivate Sirkar Land, have always been taxed by the Custom of the Country."

The

"The Panchal or Five Casts
"may I think be allowed to assess themselves
"exactly in the same manner as the Ucem
"hudee - The amount to be estimated
"upon what they have always been in the
"habit of paying, making an increase
"or decrease, according to the increase
"or decrease in their numbers."
"The Mokhturfah will
"by the above arrangements be brought
"as near as it can be brought, to the
"Ucemhudee without being actually incor
"porated with it. The plan I propose
"will be much more popular than the Ucem
"hudee, for the revenue will increase only
"with the increase of Looms, flocks, &c.
"and will not be raised by adding to the Tax
"already paid - It is also in my opinion far
"more simple, for the contribution of any in
"dividual may be altered without affecting
"the rest, whereas, as I have already shewn that
of

"of a person paying the Veesbuddee cannot be "increased or lowered, without a corres- "pondent alteration being made in the whole "of the Talook". -

It would appear that the remarks of the Collector of Cuddapah relative to the Veesbuddy and Mohturfa were communicated by him to the Collector of Bellary - and it would also appear that on some few points Mr Chaplin does not concur in the views of Mr Ross, particularly in his (Mr Ross's) proposed new or improved method of assessing the Loom Tax. The following transcript of observations contained in the Report of Mr Chaplin on the Lease Settlement of Bellary will close the already perhaps too detailed quotations which have been made on the very intricate and important subject under consideration. -

On

Extract from the Report of the Collector of Bellary dated 1st May 1812

Veesabuddy

"On the Subject of the Veesabuddy
"or Income Tax I have already had the honor
"to address the Board and to submit the
"Draft of a Regulation - I have now little
"to add respecting it. It is a standing
"Maxim relative to Taxes in general that
"every one should as nearly as can be ascer-
"tained contribute according to his ability
"to the support of Government - This object is
"proposed to be accomplished by the Vee-
"buddee system in the least possible objec-
"tionable mode which is, to allow the
"parties to assess themselves. The Contin-
"gent to be contributed by each Talook
"was originally estimated by Colonel
"Munro after very Minute enquiries into
"their respective circumstances. The in-
"formation that was then obtained, connected
"with general calculations relative to the
"sources of wealth and profit furnished
"abundant data for determining the
amount

"amount of the contribution, but should there
"have subsequently been any change in
"those circumstances such as to render the
"Tax at all burthensome upon any Talook,
"which however has not yet been experienced
"in this Division of the Ceded Districts it
"will be easy to make a temporary abate-
"ment. In regard to the mode of distribut-
"ing the individual allotments, this point,
"as has been before stated, is settled by the
"parties themselves, aided by Referees, and
"is, therefore, much less liable to partia-
"lity than if it were determined by the ar-
"bitrary will of the Revenue Officers.
"Favor and affection will of course obtain
"in some instances, and some inequalities
"necessarily incident to every system
"of Taxation will doubtless occur, but
"it will be recollected that no scheme
"of this nature has even in Europe been
"ever brought to perfection. Nothing but
divine

Note. On the contrary
...many of the Talooks
...pay an amount
...ably too much
...Colonel Munro;

"divine wisdom can at first create perfect
"order, but in all human affairs it must
"be the work of time and the result of much
"labour and application" Should an indiv-
"idual be over rated, the evil is not likely
"to be ruinous to him, for it lasts only for the
"year, and is remedied in the following year.
"The Rentrollers ought to be corrected, be-
"cause alterations in the circumstances
"of individuals, which are constantly
"improving or declining will render it
"necessary a repartition of the Tax every year
"though the Total amount of the Quota
"ought to remain the same for a conside-
"rably longer period of time."

Whatever inequalities exist
at present must be ascribed chiefly to the
want of sufficient authority on the part
of the Collector to correct abuses. The
Tax, if it be continued, requires to be le-
galized by Regulation since, situated
as

"as we now are, it is no easy matter to settle
"the Veesbuddee or the Mohterfa without
"considerable injustice to individuals.
"Our right to use any discretion in fixing
"the apportionment, altho' founded on imme-
"morial usage, is now disputed, and
"when the parties are left to themselves
"to make the distribution by means of
"arbitration, the prevalence of fraud
"and collusion, which we have no power to
"punish, is so general as in a great mea-
"sure to defeat the beneficial object of
"the system. The consequence necessarily
"follows that the orderly and well dis-
"posed, and often the most necessitous
"are compelled by the more refractory and
"in general the more substantial
"classes to bear a great deal too large
"a share of the public imposition. These
"considerations would induce me to
"suggest the entire discontinuance of the

Tax

Note They yielded last year (Fusly 1225) as follows-

Cuddapah 29814.37.24

Matoorpa 30665.23.76

Total [illegible]0.21.17

"Taxes, however productive, in the event "of its being deemed inexpedient to give "to the Collector some degree of authority to "regulate the allotment of them where the "parties themselves, from interested or "corrupt motives, throw obstacles in the "way of an equitable distribution, a line "of conduct very generally adopted since "it has been discovered that the Collector has "no direct power to control the assess-"ment. With regard to the plan proposed "by the Collector of Cuddapah of adding "the Balance of one year to the Contingent "of the next, I perfectly agree in opinion of "the expediency of establishing some such "a regulation. It might, however be more "effectual, in order to prevent abuses, to "raise the balance at once within the year by "a second Tuffreek, or distribution propor-"tioned to the respective wages or shares "of individuals."

Fin

Mohturfa.

"In my letter to your Board
"under date the 18th April before referred
"to, I stated that I was quite unprepared to
"suggest any rules for fixing the amount
"to be paid by individuals contributing
"to the Mohturfa that the Tax varied in
"its proportion of rates in every district
"and almost every Village according to
"local usage - I also suggested that any
"innovation would probably create clamour
"and prove injurious to a branch of the
"Revenue which if the Collector were em-
"powered to assess it conformably to
"custom would be realized without the
"slightest difficulty. I am still clear
"that it would be inexpedient to make
"any general or radical alteration and
"that it may still perhaps be advisable
"to collect the Tax according to
"ancient practice, for it will be
"hardly possible to introduce any
general

"general plan calculated to uphold the [illegible]
"Revenue and to reconcile the various modes
"of distributing the Tax which long cus-
"tom has prescribed in different [illegible]
I shall, however, point out those parti-
"cular heads of the Mohturfa which
"are most productive and offer the few
"ideas that occur to me relative to the
"manner of regulating the assessment
"of them in future. –

"The Tax on Looms yields, as
"your Board will observe by referring to
"No. 34 to 39 inclusive of the Mohturfa
4.6
5.8. "Statement marked I, nearly one third
"of the whole of this branch of the Re-
"venue. The variation in the rates of the
"tax is so considerable in different Ta-
"looks as to require some explanation.

"In the Adhonee Talook the
"Looms are divided into 5 classes.
"The first class is rated at from 4 to 6

"Cy. Pagodas per Loom. The
"pays from 2 to 4 Cy. Pagodas. The third
"class from 6. Pagodas 1.5 fanams to 6
"Pagodas 2.5. The fourth from 5 6
"fanams to 12 [illegible] fanams and the low
"est class from 2 to 4.67 fanams per
"Loom."

"In the Harponhully Ta-
"look there are also five classes of
"looms which are assessed at the fol
"lowing rates."

		C.P. f. c.		C.P. f. c.
1st Class	from	6 " "	to	9 " "
2nd D.o	from	4 " "	to	5. 5 "
3rd D.o	from	2 5	to	3. 5
4th D.o	from	1 " "	to	2 " "
5th D.o	from	" 3	to	" 8

In Taurputtree they are like-
wise divided into 5. Classes which pay
as follows."

		C.P. f. c.		C.P. f. c.
1st Class	from	3 " "	to	5 " "
2nd D.o	from	1 5 "	to	3. 5 "
3rd D.o	from	1 " "	to	2 " "
4th D.o	from	" 5	to	1 " "
5th D.o	from	2 "	to	" 4

In

"In Midnapore there
"no first class - the others pay according
"to the undermentioned rates. -

No. 1st Class. ct. f. a. ct. f. a.
2nd Do from 1 - 5 - to 2 - 5 - -
3rd Do from 1 - - to 1 - 5 - -
4th Do from - - 5 - - to - - 8 - - -
5th Do from - - 1 - 8 - to - - 3 - -

"The reason for so considera-
"ble a discrepancy in the amount paid
"for each loom in different Talooks
"is that the imposition has always
"been strictly speaking, not a loom tax
"but a Tax upon the profits of the Ma-
"nufacture, the amount of which is
"regulated with reference to the number
"of looms employed, to the nature of
"the fabric wrought, and to the
"quickness or slowness of demand
"for the article - Hence, in the Cuttack
"Province, the Tax is high, because
there

"there is a great demand in this quarter
"for the produce of looms which consist
"of Coloured women's Cloths, Brahmines
"Dhoties &c. &c. very large investments
"of these Cloths are exported to all quar-
"ters, besides the quantity Manufac-
"tured for the home Market - Owing
"to the ready sale of their Manufac-
"tures many of the weavers are per-
"sons of some substance who employ
"workmen to weave for them and
"independent of the produce of their
"own looms reap considerable pro-
"fits from dying their own thread
"both Silk and Cotton. In such
"cases a man is some times assessed
"in the highest class according to his
"supposed profits although he per-
"haps keeps but one Loom him-
"self, which would not be more pro-
"ductive than that of a common
weaver

"weaver, were it not for the additional
"stock and labour which the owner's cir-
"cumstances enable him to bestow upon
"it. All these facilities enable one wea-
"ver to pay the highest rate without any
"hardship, whilst another whose loom
"is the same, but who is destitute of these
"aids would be ruined by the imposition.

"In Mudukserah on the
"other hand looms are taxed at a very low
"rate. The cloths Manufactured there
"are of an extremely bad texture, and
"are not calculated for above 3 Months
"wear. There is no external demand for
"them and the market of the weavers
"is entirely limited to the Consump-
"tion of the places of Manufacture.

"In Harponhully, as
"above shewn, the tax is higher than
"elsewhere. The cloths produced
there

"there are chiefly of the coarser sort
"but there is a very quick sale for them,
"considerable quantities being exported
"to Malabar and Canara whence the
"returns consist for the most part of
"Betel nut. The labour of a boy or girl
"in a family produces perhaps a
"cloth daily from each loom and the
"permanency of the demand for them
"creates such large profits that the
"Tax, however apparently high, is
"never complained of as a burthen."

"In Tarputree the weavers
"are much less heavily assessed than
"they ought to be with reference to
"their profits, and to the great
"extent of their Manufacture. The
"reason of this is that they are in
"general Momins or Mussulman
"weavers who were formerly exempted
"from paying any direct Tax to
Government

"Government and on whom the full
"imposition could not at once be
"laid without occasioning a good deal
"of discontent and clamour. They
"ought, however in my opinion by
"degrees to be made to contribute as
"much as other classes of weavers.
"It is true they were exempted under
"former Governments from any direct
"payment, but this indulgence arose
"from its being found easier to
"realize more from them in other
"indirect ways such as by making
"them take the Sirkar share of
"the crops at 10.7 p. cent above the
"market prices, or by collecting
"additional hair duties from them
"under the plea of their being excused
"from House Tax. There and many
"more irregular modes of forcing
"them to contribute to the wants of
State

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"state, being now abolished, there appears
no good reason why they should be more
"favored than their neighbours of the
"same trade."

"From what has been ob-
"served regarding these four Talooks
"which applies also to the several
"districts adjoining them, it will be
"seen that there is no uniform mode
"established of settling the Moturfa
"or Loom Tax. It is certainly desirable
"that some plan should be adopted
"which might remedy the abuses that
"are doubtless often committed by the
"inferior agents of Government to whom
"the details of the distribution are
"unavoidably intrusted in a much
"greater degree than they ought to
"be. To divide the Looms into a given
"number of Classes would prove of
"no great advantage, unless some rules

Note. This is what Mr. Craig has proposed.

were

"were at the same time made for determining
"in what particular circumstances should
"render a loom rateable in the higher and
"what in the lower classes. Without
"such a rule it would still rest with
"the local officers of Revenue to enter
"those whom they wished to favor in
"the lowest classes and vice versa."
"The only mode that occurs to
"remedy the defects of the present System
"of fixing the Loom Tax is, to extend
"to the weavers the principle of the
"Veesbuddee plan which I before sug-
"gested in my letter to the Board
"under date the 18th April 1812. The
"amount to be assessed on them should
"be fixed by the Collector on considera-
"tion of the extent of the manufacture
"the number of individuals and looms
"the produce of the looms the amount
"of former collections and of circumstances
of

"of a local nature. The sum being settled
"for each Taluck, the weavers might be
"collected together at the amildar's cutcherry
"and be made to distribute the Tax amongst
"themselves upon the plan laid down for
"the settlement of the Veesbuddee amongst
"Merchants.

"Another productive Tax
"which contributes to the Mohterfa is
"that of the Ling Bulgiwars. From the
"Statement marked I. These persons
"are not included in the Veesbuddee because
"not engaged in any kind of Trade.
"They amount in Number to 1761 and
"pay a House Tax of Star Pagodas 1895
"26.30. These people keep bullocks
"for hire, or are engaged as agents and
"factors for merchants. I cannot find
"that there is any uniform mode of
"assessing the Tax upon them which is
"fixed according to local usage in the

Reference

"reference to their circumstances, nor a[illegible]
"I prepared to suggest any rules for
"its future Regulation - The same re-
"mark will apply to the class of
"Oil men, who at present pay a Tax
"amounting to Star Pagodas 977-7-5[illegible]
"which is also in a great degree arbi-
"trary, and is fixed according to the
"size and description of their Oil Mills
"and according to their supposed prop[illegible]
"The Coppars or Salt make-
"ers of No 11 in the Statement, amount in
"number to 1540 and pay a Revenue of
"Star Pagodas 3659-6-7 The tax upon
"individuals is settled according to the
"number of Buffaloes employed, but
"the rates vary where nearly in proportion
"to the quantity and quality of the
"Salt produced - The Board having
"directed the gradual abolition of the
"Manufacture of Earth Salt, the
produce

"produce of this Tax will, in the course of a short time, be much diminished, as I have of late discouraged the erection of any new Salt Hillocks, and as the Earth in the old places will soon be exhausted, the Oppars must of necessity resort to some other occupation for a livelihood. Many have already emigrated to Mysoor, and a loss of Revenue will be the consequence, but this will be counterbalanced, it is presumed, by the advantages which will be gained to the Salt Monopoly from the measure."

"The Cowkeepers No 25, and the Shepherds No 40, of the Statement, pay a Tax to Government amounting to Star Pagodas 7,580-38-2. They are at present rated very moderately but the mode of distributing the Tax remains to be defined. This may, I think, be

be effected without difficulty by fixing
"the rate to be contributed by each accord-
"ing to the number of his flock or the
"This was the practice formerly observed
"when they paid a much higher Tax to
"Government than has of late years
"been drawn from them."

"The Cotton cleaners (No. ...
"in the Statement) are a class of people
"who formerly paid about Star Pagodas
"8333.15 — for the exclusive privilege
"This Monopoly being however entirely
"abolished for some years past, these
"bows are now subjected to Tax accord-
"ing to their supposed profits. Where
"it would be unavailing to establish
"particular rates to be paid for the
"bows — for one bow does not differ
"at all from another except as good
"or bad circumstances enable indi-
"viduals to derive more or less
profit

"profit from them. If one general rate
"be fixed, it must be made so low as to
"be adapted to the circumstances of the
"most indigent orders, which could not
"be done without reducing the produce
"of the Tax to nothing. It now yields
"annually Star Pagodas 2814 .. 23 .–

"Butchers (N.° 82 in the State-
"ment) are taxed with reference to the
"extent of their Trade which is ascer-
"tained, and their rent fixed annually
"under the Collectors orders by the
"amildars. The imposition is by no
"means heavy and does not amount
"to within some Thousand Pagodas of
"what was collected from them under
"former Governments. A Quit Rent of
"10 Pagodas annually might be fixed
"upon each Shop at three principal
"Towns in the Zilla Bellary, & three
"and Eighty at the lesser Towns or
Villages

"Villages the Quit Rent might be levied
"at reduced rates. On the whole the Coll-
"tions would not fall short of but [illegible]
"probably exceed the present amount
"which is Star Pagodas 885-25-25."

"The Dhers and Chumars
(No 53 in the Statement) are the [illegible]
"classes of Pariahs who pay a House
Tax of 1519-34-36 out of their earn-
"ings which are derived from two
"different sources of profit Vizt 1st
From their Gains on the Skins of
"dead Animals which are in most
"Villages their perquisites and which
"are converted to a variety of useful
"purposes such as making Saubs
"Buckets for wells, ropes from the
"[illegible] of the same and 2dly for
their Looms. The mode of ascertain-
"ing the Tax upon each individual
"differs in almost every Village

and

"and with the exception of that part which
"is derived from their Looms should
"still I think be left to be settled ac-
"cording to ancient usage. The same
"mode should also in my opinion be
"followed in regard to the Zat Mo-
"hteerfa (N° 6 in the Statement) It is a
"small tax paid by eight or ten parti-
"cular Casts according to local Custom
"and is Collected with much facility -
"The amount of it annually is Star
Pagodas 962. 36. 8."

The Umaree Goolta one of
"the Six Heads at the foot of the Moh-
"turfa Statement is the rent of Fruit
"Trees and Orchards which is given
"annually to the Highest Bidder, a
"mode of disposing of it which should
"undoubtedly be continued as being
"preferable to any other."

"It would answer no useful
purpose

"purpose to take up your Board's [illegible]
"by enlarging on the various minor
"sources of the Mohturfa Revenue.
"It certainly is an objection that [illegible]
"are for the most part arbitrary [illegible]
"but it would be impossible to esta-
"blish any general rule for defining
"the amount to be contributed by each
"individual of the several casts - [illegible]
"ever low the sum might be fixed,
"it would probably be felt severely
"by the most indigent classes, and the
"reductions that would be necessary [illegible]
"order to establish one uniform rate
"of contribution which should be
"onerous upon none would occasion a
"considerable loss of Revenue."

"Of the whole produce [illegible]
"the Mohturfa [illegible] Star Pagodas [illegible]
"53065-28-76 - a good deal above one
"half as I have before shewn, might
be

"be assessed on fixed principles viz

"The Tax on Looms — Pagodas	12,907.	3.	8.
"The Tax on Shepherds and Cow Keepers	7,580.	38.	2
"The Tax on Butchers	885.	25.	25
"The Umaree Gootta	226.	36.	2
Total	29,635.	12.	37"

"The remainder should per-
"haps still be collected according to cus-
"tom, for I see no possible mode of re-
"gulating it upon any fixed plan that
"would not, by militating against na-
"tive habits and prejudices, create cla-
"mour, and reduce a Revenue which can
"be realized with ease, requires only that
"the Collector's authority to make the
"assessment be confirmed by Regula-
"tion. As it would not be practica-
"ble by any other means so readily
"to bring into the Treasury so large
"a Revenue, I think it would be expedi-
"ent to proceed cautiously and
progressively."

"progressively on the old ground — & —
without introducing any radical
"changes which might be of ambi-
"guous utility" —

Concluding Observations

From these Extracts, it will be seen that many difficulties are considered as opposing the adoption (at least for the present) of any plan for regulating the assessment of the "Mohturfa," on fixed principles even in the Ceded Districts — where so much more attention has been bestowed, than elsewhere, on the subject — accordingly the Regulation of which a Draft has been submitted by the Collectors of Bellary and Cuddapah respectively provides for the assessment of the Weshuddy only leaving the assessment and Collection of the Mohturfa to be made "as heretofore" by the Collectors under

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under the orders of the Board of Re-
venue, with a reservation to Govern-
ment of the power to extend hereaf-
ter, if it should be judged expedi-
ent, to the Mohturfah, the rules for
the Collection and assessment of the
Veesabuddy or to include in the
Veesabuddy all or any of the Classes,
or descriptions of persons at present
included in the Mohturfa."—

It had been supposed that
the Regulation of which drafts were
required to be prepared (and have been
since furnished) by the Collectors in
the Ceded Districts would serve
as the outline or foundation of a
General Regulation applicable to
all the Provinces— This expectation
has not been fulfilled, in as much
as that the Drafts before mention-
ed and provide (as already observed)

for

for the assessment of the "Veesabuddy" only, while as far as the information before the Board extends, or rather, for aught that appears to the contrary, the Ceded Districts are the only provinces in which any portion of the personal and professional Taxes are assessed according to the method or principle of the "Veesabuddy" assessment.

It has appeared, therefore, to the Board to be expedient that a separate Regulation should be enacted for the Ceded Districts, and a supplementary Regulation for the other Provinces subordinate to this Presidency. Of these two Regulations drafts accompany this Minute. The first is compiled with additions and modifications from the drafts sub-

mitted

submitted by the Collectors of Bellary and Cuddapah respectively - the second provides generally for the assessment and Collection of the Mohturfa, as heretofore, in the other Provinces under this Presidency - for the resumption thereof in Districts where it has been included in the permanent assessment of the Land Rent - and for enabling the Government at its discretion, to extend gradually to the Mohturfa - or rather to substitute for it the operation of the rules and principles by which the assessment of the Veesabuddy is regulated.

In substituting the Veesabuddy for the "Mohturfa," the first necessary preliminary would be to determine the amount which should be assessed on each Province, apportioned among the several Talooks or

on a full consideration of the Number wealth, extent of Trade, and general circumstances of those liable to the payment of it. It is understood that Col. Munro framed a Doule or Estimate for each Talook of the Ceded Districts by an investigation of the accounts of the Population, the exports and imports, the produce and consumption, the usual profits of Trade &c.a If, for example it should be found that articles worth Pags. 100,000 passed annually through the hands of the Traders of a particular Talook, the profits of that Trade should be calculated at the rate ascertained by enquiry to be the usual rate of profit - if the profits were calculated at 15 per Cent. the result would give 15,000 Pagodas as the income to be assessed which at 10 per Cent. would give the sum of 1500 Pagodas a

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the amount of the Veesabuddy to be assessed on the Talook, and distributed by the parties themselves among the whole body of Traders liable to the payment of it. If the profits were assumed to be at the rate of only 10 Per Cent, the income to be assessed would be only 10,000 Pagodas and the amount of the assessment, at 10 Per Cent, on that Income would be only 1000 Pagodas.

Such is the outline of the method adopted for the assessment of the Veesabuddy in the Ceded Districts, but as this outline affords little more than a general view of the plan of assessment, and as it is desireable that the Collectors should possess the fullest and most particular information on the subject, the Board have determined to

require

require from the Collectors of Bellary and Cuddapah respectively for the purpose of being circulated, an accurate statement in detail, shewing the accounts whence the amount of the Veesabuddy assessment of some one Talook in each of those Districts has been deduced, accompanied with explanations as to the means adopted to procure the information upon the several points exhibited in the account and the rules observed in applying the information when obtained.-

The Board have reason to believe that when the Mohturfa or the personal and professional Taxes, by whatever designation they may be known, shall come to be carefully investigated in the several Provinces, many Items will be found, which are objectionable either in their nature or in the mode

mode of Collection. It will of course be desirable that what is oppressive, or amiss in any respect, should be corrected but in pursuing the object of reform, substitution not abolition is the principle which ought to be kept in view. It should be remembered that it is far easier to destroy than to create. If all the items which might be considered to be vexatious were at once to be abolished, those by whom they had been paid might afterwards oppose the institution of a new assessment in lieu thereof. but if, while the vexatious imposts exist, an improved method of assessing the amount is offered in the way of Commutation, it is not likely that the same degree of difficulty would be experienced in carrying the arrangement into effect. By a prudent and systematic course of proceeding on these principles, it may be hoped that an assessment partaking of

of the nature of an Income, or property Tax which is already established to a considerable extent in some Provinces and of which the germ is visible in all, may be gradually improved, and extended in particular to those classes of the people who derive all the advantages resulting from a well ordered Government but who at present contribute little or nothing directly to its support.

Signed Robert Alexander
" J. Hodgson
" James Cochrane
" William Wayte

Fort St George
29th August 1814

A true Extract

[illegible]
Secretary

Compd. C.B.

125

Revenue Department

To the Collector in Dindigul

and

Sir, Madura

The same to Tinnevelly and Tanjore —

I am directed by the President and Members of the Board of Revenue to transmit for your information, the accompanying Extract from their Proceedings under date the 4th Instant —

I am
Sir
Your Most Obedient Servant

R. D. Campbell
Depy. Secretary

Fort St. George
8th May 1815

Desp. 8 do do

[illegible]

128/1 2 3

Extract from the Proceedings of the Board of Revenue — Dated 4th May 1815 —

Read again the following letters —

From Mr. Cotton 21st January In Cons. 30th Jany 1815

From Mr. Hepburn 9th February In Cons. 16th Feby "

From Mr. Cotton 18th February In Cons. 2d March "

From Mr. Hepburn 24th March In Cons. 3d April "

From Mr. Lushington 2d April In Cons. 27th Do. "

From Mr. Hepburn 24th April In Cons. 1st May "

Para 1 It would appear on a reperusal of the above letters that the Collectors of Tanjore, Trichinopoly and Tinnevelly have received representations from the decennial Village renters of their respective Districts

on

on the subject of the difficulty they experience in performing their engagements with the Government on account of the unusual cheapness of grain.

2 The inhabitants who have represented their case to the Collector of Trichinopoly state "we have entered into "engagements with the Circar for the rents "of our Village at a fixed rate of 9 Gold "fanams per Cullum of Sumbah paddy "and 8 Gold fanams the Carr, but owing "to our misfortune the price of Sumbah "paddy is at present reduced to 6½ Gold "fanams and the Carr to 6 Gold fanams "we have been obliged therefore to sell our "paddy at this low rate to pay our Kists to "the Circar up to the 15th Punguny (26th March)

should

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"should we continue to do, so it will not only "throw a heavy balance on us but occasion "great ruin to our private property"

3 In the 6th Para of Mr Hepburn's letter of the 9th February he observes "in the "Combaconum Talook for example, the "average present selling price is little more "than one half of the average jummabundy "price."

4 Reference to the price current of the Province of Tanjore for December* will also shew the great fall in the price of grain in this fusly compared with former years. The Collector explains that this Statement shews the price of the old grain, none of this years harvest having then come to market.

* Note

	Sumbah Paddy per Garce		
	Ps	F	C
Fusly 1218	25.	33.	28
1219	23.	44.	13.
1220	24.	34.	47.
1221	30.	6.	21
1222	48.	38.	42.
1223	34.	37.	25
1224	25.	22.	40.

In

5 In the 2^d para of his letter of the 21st January, Mr Cotton, the Collector of Tinnevelly, observes "I have much pleasure "also to state, that the season continues "favorable, and promises an abundant "produce both from the Nunjah and "Punjah cultivation, at the end of last "month, there was another fall of rain "pretty general, which came very seasonably "to replenish many of the smaller Tanks in "the District, and instead of any scarcity "of Grain to be apprehended this year, as has "for so many years past been experienced, "I already begin to find a difficulty in dispos- "ing of the produce of the few villages, which "remain under Ammanie management, "at a price below the average commutation rate

"rate in the Summabundies of former fuslies"

6. In a letter dated 24th March Mr Hepburn again reports that his fears of a further reduction in the price of grain have been realized. The Statement enclosed in his letter shews indeed an unusual cheapness of grain in the month of February, and the enclosure to that Statement of the price which the renters obtained for their grain in two Villages shews further that the real fall in the price is greater than is exhibited in the Statement of the Bazar prices.

Note

In Fusly of each year	Sumbah per Garce Rs	F	C
Fusly 1218	22.	3.	57.
1219	24.	33.	25.
1220	26.	30.	17.
1221.	33.	23.	58.
1222	30.	35.	40.
1223	25.	7.	59.
1224	17.	43.	20.

Village selling price in February 1815. from 14 to 5 p.

7. In the 2d para of his letter of the 18th February, Mr Cotton the Collector of Tinnevelly observes "I am happy to state that the season continues favorable, and that the

"the cultivation of Paddy and dry grain promi-
"to be very productive in all parts of the
"District, the complaint now begins to be, -
"that there is not population sufficient to
"consume the produce, and that the Renters
"and Meerasidars find a difficulty in -
"disposing of it to enable them to pay their
"Kists - it may therefore be necessary to grant
"them some indulgence in the present year
"in protracting the Demand, a measure
"which the Board will I hope sanction, on
"the condition that ample security be first
"given for the full payment of the revenue,
"within the month of September next" -

8 The Board have also und-
-stood that there has been already this
year a very favorable fall of rain in

Madura

Madura and Dindigul.

9 These concurring testimonies leave no room to doubt that the season of fusly 1234 has been a very productive one in the Southern Districts, that grain is falling fast in price in consequence, and that difficulties of greater or less extent are experienced by the decennial village renters in disposing of their grain at a price adequate to enable them to fulfill their engagements without loss.

10. The want of capital in the Village renters generally, or to speak more plainly, their very general poverty, renders them unable, it must be admitted, to liquidate the public demands from any other source than the sale or mortgage of the produce

produce of their lands - The periods for the payment of their rents are not as is usual in countries where substantial farmers are found limited to one or two payments in the year or at most to four, the instalments in which the rents are paid are often 9 or 10 and sometimes perhaps one instalment in each month of the year. the rent is divided in portions on these instalments according to the usual periods of reaping the produce, and there is some reason to apprehend that following too closely the native practice payment of an instalment is required before it is possible that the produce if at all backward in ripening, can be reaped, much less sold. The instalments

of

of an extensive Province are generally the same proportion of the rent and payable on the same day a large portion of the general produce of the Province, or at least of each harvest, is thus thrown at once into the market. It must in such case be much more than the immediate demand under ordinary circumstances would require, and of necessity must place the sellers at the mercy of the buyers. The sellers must sell or suffer distraint and other penalties, the buyers are free to buy or not, till the sellers come down to their terms.

11. The Collector of Tanjore observes "if an urgent system of collection is "followed, the renters must necessarily be "rendered entirely dependent on the grain

Merchants

"merchants" of the truth of this observation there can be no doubt, and as little doubt is there of the ruinous consequences which must follow a coercive collection of the instalments, where the evidence of a great depression of price is not to be resisted, and the want of means in the renters to fulfill their engagements otherwise than from the sale of their produce is acknowledged.—

12 The Board have alluded above to a supposed defect in the period fixed for the payment of the rents, they cannot at present speak positively, it is a subject, however, to which they will immediately give their attention. An alteration in the periods of payment with the consent of the Renters, if found desirable,

will

will not be attended with much difficulty—
The danger most apprehended at least,
what some Collectors now apprehend, will
be, that if payment is not required before
the produce is removed, all security for the
rent will be lost. This argument would
however go a great way to prove that there
is little value in the decennial leases in
the opinion of the Renters.—

13 The Collectors of Tanjore and
Tinnevelly and the inhabitants of
Trichinopoly have referred to a jumma-
-bundy price of grain. The decennial
Village rents were formed on an average
of the Collections, with the intention of
losing sight both of the price and produce,
these items being never failing sources of
misrepresenta-

misrepresentation on the part of the Cultivators. As the jummabundy was not settled on any estimation of the price and produce, reference to a supposed jummabundy price is altogether unnecessary and should be discouraged every where under the decennial lease.

Note
The heavy calls however on the Treasury requiring considerable remittances from the Talooks the price has again within this short time suffered a depression. 3 Para Mr. Hepburn's letter 24 April 1815.

14. It would appear that the wants of the Treasury had induced the Accountant General to be extremely anxious about the realization of the estimates of disposal funds. But it appears that the Collector of Tanjore cannot realize the expectations already given without enforcing payment of the rents under circumstances highly disadvantageous to the inhabitants if not ruinous to a

certain

certain extent to the permanent interests of Government.

15. Under the view which the Board thus take of the correspondence referred to, it appears to them expedient that the Collectors in the Southern Districts should be allowed to exercise a discretion in suspending for a limited period the rigid exaction of the rents so long as an unusual cheapness of grain prevails. The Collectors using their best endeavours to ascertain the necessity of the indulgence, and reporting all the circumstances of the necessity for the consideration of the Board and sanction of Government.

16. Forbearance during the first

years

years of the decennial Village lease, in cases justifying such forbearance, [illegible] imperiously necessary. No mistake would be more fatal to the interests of the Renters and of Government (for both are closely united) than the impoverishment and ruin of the Renters in the early stage of the decennial lease, by [illegible] are all the principal cultivators [illegible] exaction of the terms of the rent; when the Renters do not possess the means of paying it either from their produce, their prior gains, or other legitimate sources must be followed by the annihilation of the means of future cultivation - at the same time the exercise of the discretion proposed to be delegated

Collectors

135 306

Collectors imposes on them the heavy respon-sibility of ascertaining the means of those who claim indulgence and the truth of their representations in order that the indulgence may not be abused or be perverted by the Native Servants to an engine of extortion or corruption —

(True Extract)

A. D. Campbell

Depy Secretary

Compd. E. B.

1 138 224

Revenue Department

R/

To the Collector in Dindigul and Madura

Sir,

Para 1st. I am directed by the President and Members of the Board of Revenue to transmit, for your early consideration and report, the accompanying Copy of a letter from the Secretary to Government in the Revenue Department under date the 26th April last, together with the original papers referred to therein — on the subject of two Petitions addressed to the Magistrate of the Zillah of Madura, by Poonapah Naid, son of the late Poligar of Veerapatchee.—

2d. The Board desire that you will submit your opinion on the subject of the different points alluded to in these papers at your earliest

earliest convenience, particularly as to the expediency of releasing Poonapah Naid from confinement — of increasing his pension — and of advancing Money to defray the expenses incurred on account of the funeral rites of his first wife, and the celebration of his nuptials with a second —

Fort St. George
10th July 1815
Desp. 15 D.

I am,
Sir,
Your most obedient Servt.
A. D. Campbell
Dy. Secretary

Compd. W.

1 132

R

To the President and Members of the
Board of Revenue

Gentlemen,

I am directed to transmit for your consideration and report the accompanying original letter from the Magistrate at Madura, with its enclosures, respecting the son of the late Zemindar of Veerapatchy, now a prisoner at Dindigul.

I have the honor to be
Gentlemen,
Your Most Obedient Servant
(Signed) D. Hill
Secy to Govt.

Fort St. George
26th April 1815

(A true Copy)

[signature]
Dy Secretary

Compd. W.

To the Collector in Madura and
Dindigul

Sir,

1 The Collector in the Northern Division of Arcot having brought before the Board of Revenue a question of considerable importance connected with the due realization of the decennial Village lease Settlement, I am directed to communicate to the Collectors generally the particulars of the case referred by Mr. Graeme, and to state for your information and for your guidance under similar circumstances, the orders of the Board thereon—

2 The question stated by Mr. Graeme was in substance as follows—whether in a decennial Village

Village lease Renter falling in arrear and his
rent being attached, the Collector is at liberty to
cancel the agreements which had previously been
entered into between the said Renter and his
under Ryots or with Sub Renters of any Kind.

3 The Board with reference to Clause
Second Section X Regulation XXVII 1802 were of
opinion that, if on the attachment of the farm
the agreements subsisting between the defaulter
and his under Ryots were "proved to be collusive
or fraudulently contrived" the Collector might
proceed without delay to cancel the same —
but if no collusion or fraud could be proved,
that the existing agreements must be held
valid, until the expiration of the then current
Fusly year, when, whether collusive or otherwise
the Board were of opinion that the existing

Potta

pottahs ceased to have effect under the provisions of Section XIII Regulation XXX of 1803 which they consider to apply equally to the case of a temporary as to that of a permanent Renter.—

4 However discouraging this law may be to agriculture in annulling leases It is obvious that unless such a power is vested in the succeeding purchasers of the estate at a public Auction or Renters thereof from the Circar that the present possessors for a fine as it is called in Europe, that is, for an immediate pecuniary or other compensation would grant a permanent alienation in a property which belongs to them so long only as they perform the conditions on which they hold it — A failure in the conditions of the tenure restores to Government its full rights which the former

former possessors cannot alienate beyond the period of their possession —

5 In England leases granted by Landlords are binding on the purchasers of such property but such leases are leases of private income not of the public assessment No Landlord in England would think of granting a remission of the land-tax in perpetuity or for any number of years supposing the Tenants in any case to be answerable for the land tax —

6 In India leases granted by Zemindars Mootahdars or Village Renters or other persons competent to grant leases are binding on the heirs and successors of such Zemindars Mootahdars and Village Renters

7 The annulment of Puttahs or

leases

lease is justified only on the reversion of the property or rent to Government which is the case on attachment or sale for arrears of the revenue. —

I am
Sir
Your most Obedient Servant
J. Hambell
Secretary

Fort St. George
3d July 1815
P 28 Do.

[illegible] M.

Revenue Department
229

141

To the Collector in Madura and
Dindigul

Sir,

I am directed by the President and Members of the Board of Revenue to furnish, for your attentive consideration, the accompanying copy of Paras 143 to 145 of a general letter from the Hon'ble Court of Directors under date the 6th of June 1814 on the subject of the impolicy of a Government or its officers interfering in the supply of grain in times of scarcity.

I am
Sir
Your most obedient Servant
[illegible]
Secretary

Fort St. George
3rd August 1815
Despd. 17 Do.

142 — R

1

Extract from a General letter from the Honorable the Court of Directors Dated the 6th June 1814

Para 143 In reference to some of the measures which appear to have been recommended by Individual Officers in the Military, Judicial and Revenue branches of the service with a view to alleviate the effects of the scarcity we cannot help lamenting the prevalence of notions which though not universally exploded have long since been pronounced by the best authorities to be erroneous and mischievous —

Advertising

144 51 Adverting to the application made by the Commanding Officer at Pondicherry for a supply of Rice at that station as noticed in Para 260 of your Public letter of the 10th January 1812 we perfectly agree with you that the most effectual means of supplying the market was to leave it entirely free to those whose business it usually was to supply it and who were more interested in supplying it during a scarcity than at any other time. In such cases the interposition of Government besides being contrary to all sound principles seldom fails to aggravate the evil which it is intended to mitigate.

In

In the letter addressed to the Collector of Nellore by the Secretary to the Board of Revenue under date the 30th December 1811 the pernicious consequences of any special interference on the part of Government or its officers under appre-hensions of a scarcity (farther than by a remission of duties) are exposed with no less justness than precision. We highly approve therefore of your having rejected the propositions which were submitted by Mr Fraser recom-mending the collection of the Govern-ment Rents in kind, in lieu of money, and the adoption of measures to com-pel the Corn dealers to bring their

Grain

Grain to market. We no less approve of your having ordered the injudicious Proclamation issued without authority by the acting Magistrate of Madura, prohibiting the exportation of Grain from thence to other Districts to be annulled by a Counter Proclamation declaring that the Merchants and Grain dealers were permitted to carry Grain to whatever place they choose, and that the Magistrates were expressly forbidden to interfere in fixing the price or forcing them to part with their Grain, unless they wished to do so. –

145 Without meaning to assert that circumstances may not occur of such

extreme

extreme urgency as both to justify and to require the interposition of Government in order to relieve the wants of the people, it certainly never ought to be resorted to except in cases of the most obvious and imperative necessity."

(True Extract) J. Hanbury [?]
Secretary

Comp. W.G.

R 115

Revenue Department 17

To the Collector in Madura &
Dindigul

Sir,

Para 1st. I am directed by the President and Members of the Board of Revenue to transmit to you enclosed the copy of the Moochelka (its counterpart being the Cowle) proposed to be issued to the Decennial village Lease renters in the Nellore District —.

Where the Pottahs and Moochelk have been already exchanged, Collectors will consider on a perusal of the document now sent whether any new articles require to be added to the Pottahs already issued —

Where

3. Where Pottahs and Moochelkas have not been issued Collectors will be guided by the annexed form, adding such clauses as local circumstances may render necessary.

I am
Sir
Your most obedient servant
[signature]
Secretary

Fort St. George
17th Augt. 1815
Dup. 4 &c &c

Compd [illegible]

Copy of a Muchilka to be signed by the Decennial Village Lease Renters of the

Pural We (here enter names) having rented the Village of (here enter name) from the commencement of the year to the termination of the year, a short temporary Puttam was given to us for the time by the Collector and we were informed that a regular Cowle would hereafter be given to us for the said Village, signed by the Collector on the part of the Governor in Council, a Cowle having accordingly been issued to us we have rented the abovementioned Village at

Note.
As a counter part of this Puttam which we have been taken from us as a contract is always executed in two parts and Regn XX 1802 requires these documents to be interchanged.

Note
The Kists should be fixed when the [illegible] is executed & some allowance should be made for the time required to sell the grain after it is reaped.

at the rent specified below (here enter the Jumma of each Facily)

2 . We hereby bind ourselves, our heirs and successors, jointly and individually (abiding by all profit and loss) to pay the Circar for the above Village according to the following Kists (here enter Kists)

3 . We engage to pay the rent of our Village in Company's Coins or in such Coins as are approved by the Circar — taking receipts for all payments and in default of regular payment of any Kist that may fall due, the balance thereof with Costs and interest shall be paid by us as aforesaid and in the manner prescribed by the Regulations which are

may

13 now in force or which may be hereafter enacted.

4 Should any arrears remain outstanding against all or any of us at the expiration of any fasly year, the Collector shall be at liberty to rent our villages to some other person, and if it should be rented for less than the former rent, we bind ourselves our heirs and successors as aforesaid to be answerable for the difference between the original rent and the rent so fixed —

5 All the cultivated land, and all waste land fit or unfit for cultivation is included in our rent. Inamgettum or Lands on which private

Houses

Note

It is supposed that granting the Sirkar share of illegal Inams during the lease to the Renters may produce information as to the extent of these illegal alienations. [illegible] however [illegible] the [illegible] rights to the [illegible] of the Company.

In Bengal [illegible] lands illegally held were [illegible] up to the [illegible]

Houses are built as also lands alienated under competent authority to Village servants Village Temples for public purposes or for charity are excluded from our rent — we shall from time to time report to the Cirkar any Enaum or Maunium lands that are held without legal authority leaving it to the option of the Cirkar to resume such lands to themselves or to grant to us the Cirkar share thereof during the period of our Lease — we bind ourselves not to make any grant of lands during our lease to any person we acknowledge that we have nothing to do with the Enaum, Maunium, Comarekah or Cuttoobuddy lands, further than

collecting

collecting the established assessment already fixed on them.

6 We hereby declare that we have no concern whatever with the Mohturfa collections, or tax on shopkeepers, weavers, other casts or professions. These are entirely separate from our rent, which is confined exclusively to the land revenue, including the assessment on Topes and Trees and the Poolary, but we bind ourselves to collect the Mohturfa Collections for the use of the Circar, according to such orders as may, from time to time, be transmitted to us by the Collector. If we make any Collections on this account without paying the same to the Circar, we bind

ourselves

ourselves to pay a fine of three times the amount of the sum so improperly collected by us, to be recovered as an arrear of revenue. —

7 We hereby acknowledge that we have no claim upon the Tope which has hitherto been usually included in the Mirahee lands or lands deducted from the annual assessment nor have we any claim to the produce of trees growing in enclosures or in Backyards near or behind the houses of the Inhabi-tants or before the doors of such houses, the persons who by planting, by watering or by other means have become proprie-tors of these Trees are entitled to their

produce

produce

169

243

8 We have no right to cut down and will not cut down any of the Palmeira, Date Trees or any other Cirkar Trees without permission from the Collector should we require a few Palmeira Trees for our agricultural purposes or for building our houses we will state such necessity to the Collector through the Tahsildar in writing and act according to his orders on the subject

9 With the exception of Palmeira Date Trees and Cocoanut Trees on Cirkar land we are entitled to the produce of all Cirkar Trees within the boundaries of our Villages Trees planted by the

sides

sides of roads for shade we acknowledge to be the property of the Circar — we are to take care of them and enjoy their fruits but are not to cut down even a branch of them —

10 We bind ourselves to cause the accounts of our Village and of the Cummatums of each Cultivator to be settled annually by the Curnums and promise to deposite one Copy of their accounts with the head Inhabitant and another with the Curnum we bind ourselves to settle and produce the accounts of each fusly so settled three months after its conclusion on paine of paying a fine of 100 Rupees for

Note
A Mutchilka should be taken from each Curnum binding him to settle each years accounts within three months after the conclusion of the fusly and to make two copies thereof one to be lodged for fear of accidents by fire with the head Inhabitant and the other to be kept by the Curnum.

ev

every years accounts neglected to be pro-
-duced when called for.-

11 . The Village servants and all
established Officers are to enjoy their Enam,
Mera, Wartana &c. as usual, we promise
to pay them punctually, we will not increase
or decrease their privileges, remove or dismiss
any of them - Should any of them misbe-
-have we will report their misconduct
thro' the Amildar to the Collector, and abide
by his orders.-

12 . We shall give notice to the
Tasildar within fifteen days subsequent
to the death or departure from the Country
of any Enamdar, Maunamdar, Cundree
-kadar or Village Servants or Renters and,
we

we shall obey the Circar's orders respecting their succession—

13. We bind ourselves not to alter the Boundaries of the Village and of the fields as now fixed—

14. The land of the above named Villages is made over to us for cultivation, but we are not to dig for Diamonds Gold, Silver, Copper, Lead, or concealed Treasure nor allow others to do so, without the Circar's orders, and if we think that any of the above articles are to be found in our Village, we will give notice thereof to the Collector, and abide by his orders—

15. We acknowledge that we have

nothing

nothing to do with the Houses and Gardens of European Gentlemen which may be in our Village nor with the Forts or ditches or public Choultries in the same —

16. — The old roads thro' our Village are to continue as heretofore - we are not on any pretence to take upon ourselves to alter them, to plant hedges or Cut ditches across them, to stop passengers or to plough them up - we shall take care that no holes or pits are dug or Channels for water cut across them - If at any time it should be necessary to alter the direction of a road we are to obtain the permission

of

of the Collector to do so — without such — permission we will not alter the road — We acknowledge that the Circar is at liberty to occupy any part of the land of our Village either to give away as Enam, to make roads, to erect public buildings, to form parades or for any other purposes, but if the land so — occupied be cultivated land, we are to have a fair remission made in our rent equal to its annual value — We will not object to the Circar taking Timber, — or wood stones, Chunam, stone gravel — sand — shells, Earth for their use from the land of our Village — any loss we may incur thereby on lands actually

cultivated

cultivated will be made good to us by the Cirkar—

17 Should a Detachment of Troops or Travellers halt within the bounds of our Village or in its neighbourhood we will furnish the supplies required — such as Coolies, Bullocks, provisions &c — we will appoint some person to attend on our part with the Tasildars and Police peons to afford every assistance in procuring supplies— we will appoint a person to receive the money for the supplies and to distribute it to the owners of them— On the other hand we shall require the aid of the Tasildar's, Collector's, or Judge's peons to demand

payment

payment when it is refused to us, and
we will honestly pay the inferior inhabi-
tants for their supplies, otherwise we
shall be liable to pay treble the sum
as fine which we may thus withhold
from those to whom it is due - If the
Zillah Court peons take supplies
without paying for them we will
complain to the Surrogate - if the Sur-
gate refuses us redress we will send a
representation and an account in
writing to the Magistrate and await
his orders - If the Collector's peons take
supplies without payment we will
complain to the Tasildar - if the Tasil-
-dar refuses to give us redress we will
send

and without delay a representation and an account in writing to the Collector and await his orders. The Collector promising us every assistance on his part, we, on our part, promise to do justice to all persons and to give troops and Travellers every assistance —

...te
This is inserted because it ...s proposed to get this published ...t some future period —

18. Should a theft, Robbery, Murder, any other crime be committed in our Village, we promise to exert ourselves to the utmost to discover, apprehend, and deliver the offender to the Magistrate's officers, and we will acquaint the Police Peons, Darogah or Magistrate with any information that may reach us of such crimes having been committed.

should

should it prove that we have been negligent or remiss in this respect, we shall be held guilty and punished accordingly.

19 To render our Ryots happy and contented, and to promote cultivation we will conform to Regulation XXX in regard to giving Pottahs and receiving Muchelkas from our under Cultivators. We will collect our rents according to the rules laid down in Regulation XXVIII. A.D. 1802. But all agreements with our under Cultivators shall be in writing to prevent disputes.

20 We promise not to exact extra Collections on any account whatever

whatever we will collect only what is specified in our Cowles to them and in their Muchilkas to us we shall refund any over collections proved against us with a fine of three times the amount extorted from the under Cultivators.—

21 We hereby further agree that no transfer of our rent shall be valid, unless all of us whose names are inserted in this Muchilka, our heirs, or successors, shall have previously agreed thereto, by a written endorsement on this Muchilka, to be signed as well by ourselves, (or by our heirs, or successors,) as by those to whom the transfer may be made, to be attested by the Collector's signature

signature and to be registered in the
records of the Huzzoor Cutcherry

22. As the welfare and prosp[erity]
of the Ryots placed under our protec[tion]
by the present engagement, demand a
strict observance of every clause of the
foregoing Muchilka we will conside[r]
the Circar to be authorized by this
our agreement to remove us from
the situation of Renters should it [be]
established to the satisfaction of the
Collector, that we have wilfully neglec[ted]
to obey the terms of our Muchilka, an[d]
we further bind ourselves to conside[r]
the Judicial Regulations as the sole
guide of our conduct towards our

Ryots

Ryots as well as all other Regulations which may be hereafter enacted by Government.

Special for Nellore

23 Mr. Travers having given pottahs in fusly to all the cultivating Inhabitants, where the Inhabitants wish to pay according to these Pottahs we shall not oppose them — but if we and the Inhabitants can agree with each other in writing for a division of the produce, we shall be at liberty to enter into mutual agreements —

Note Wherever Ryotwar has been established the rates of Teerwa thus established by authority are the rights of the Inhabitants that is they are at liberty to demand an adherence to these rates on the part of the Renters but as in many cases these rates were so high as to leave no profit it would be impolitic to bind the Renters to a strict adherence to them — He may relax from his right whenever he thinks it politic to do so — The object of Reg XXX 1802 is to secure the under Cultivators from oppression not to deprive them of indulgence —

J. Hanbury —
Secretary —

R 158

Decennial Muchilka

here enter the names of the Village

[illegible]

[illegible] (here enters the renters names) [illegible]

here enter the name of the Village

Here enter the year with which the lease begins.

Here enter the year with which the lease terminates.

[illegible]

[illegible]

Here enter the Summah of each Fasly

2 [illegible]

[illegible]

Here enter the Kists

3 [illegible]

[illegible]

றூம். பெடைப்பட்டுவாயிதாகதெனில் ஏதுவொயிதாகைவது —
திருனை பபபடலதபாதகியுடனகூ செலுத்தனைவயும்
பபடு யுட னெ மெ சொலியப டிருக்கறதும் பெபொ
நடந்து கொணடு நகபபபட நிதியு லெககனெனிலா
வது — பினிமெலெறபட பபபட விதியு லெகனெனிலயு
விதிகக பட பபிருக்கறதும் ஏவகளா லெ செலுததபபடு
வொண்டியது —

௩ — ஏதுபதவியாவது கடவியாணபிறபாடு ஏதாக னெ
லாரெயில மெதததமாயாவது வெபவகளிலாவது பெலிய
தினெய பாகதிகளதிருசபைபபடடரலைகெ தெருகதத
எவகளிடமதனை தேதூ ஆயுததக கொடுககச சதததமான
சுககிராணாவாறக — பினபும் — தனதைய பெரியவி
கொறைசசலாய ஏவகளிடமமயி ஆரரோவாதமபணியாறல
பபடு கொணறச லெறப டுதிறபெருதததுமாறை
பெரிதததும் மககியிதககபபபட விதிபாககவ
தநராலதும் எவகளசணையணை உதாரும் ஏவகளுககு
பினதபடாபபபட பாதியலொ னதும் யுகமி
வாசிகைககட — பொம் —

௪ — சாதுபபு புலககெலலாததையும். சாதுபபடுதெகைனை
ககதிரு மாகககமானக நமபுதிலபகளா வெபவக
மெயகளிஆரவில கெறபபடடுது — திருமுதத —
நமைறப சொலலபபடடு திரதிடகள் — விதெவை
கொணடு நகதிறபிடகதும். மெதபமசறககைவரு
ாலெ திருமெலககாறரககுதும் — திருமெவெசுத
னதபக ருததமபபபிரபகவெலைகருததும் — சுதைதுவது
கெடுககபபபட டிலபகளா ஏவகளிஆரவிலதிருவம
பிரசிவெயதமாயணைகபபட டுதவகள் — செவவாறு
சாதகைககளைவததுககொணடறபபாவிககபபபட
மாதியகளையும் — ரூபகளையும். சருககாரதைத —
அய பொனறகக பொ வெரியபபப டுதவகிறு
அப பெறபட திலகளைசசொலைவாரகள ஆடததிலை
வொதநதிநதததும் அப்களினைதாரெமெலவாறப பறிறு
ஏவகளிஆராதுனையணைததும் ஏவகளுககு கொடுகிறததும்
சகாறவாரகளெ சுதததிராள — ஏவகளிஆருநாள்லயைசசா
யாகதும்

பாதகதும் புமிகளிநுமாய கொடொருபிலாள். இருபதா
மாதிபயபகள. கனாடி எகென பூலாரு தீரனை நிலபகளிர
பெரிவிசுவாசத்தை பெறபடு செய்யப்பட
திறனையாகிய சித்தனைக்கும் விசுவாசம் யதுல செய்து
கொள்ளுகிறது மெய்யல்லாமல் அதுபடி நின்ற பெயனுக்
கு பெயராள்ளாக நடத்திவியலாம்.—

௮- கடை கதாநாகனைகையிலேயும் - சேரியானைகையிலே
லேயும் - எனமநு பூணாட ககிய பெலகறாளை
னைக்கிலேயும் யதுல செய்திற மொதபாதீனை
பெயகனுக்கு பெயலானையும் நிதெ தியாபிலலை —
அதுபடி திருப்பட னொசெத. சொப்புகள் —
சேடிகனைமாடு மெய்த்திறகுக்கொத்தலிட்டு புதகை
பட்டதுமியுட னொசெதகவிநாதலிட. பெறு
சொலிய மொதபாரயலனுத்தனை பெரிதிலே
செயலிலல அதுலபயெசனைக்கப் பொகலக
கட்ட இரணையவானதுபயிலைக்கபய
தாதீதபயிருதுமாய அநுத மொதபா —
சகொநிலதியம்நாவகளயதுல செய்யும்படி
யாயநாகனுதுபட பெரதமானையால
யிதுபயனும் யதுல செய்து சகொநுத்து செய்து
கேட பொமபயடி மொதபா - யதுல செய்
சகொநுத்து செய்தாமல் பொருமெயாகிலறு
பயனைத்து தது பனாறதனை சகொபெரானுக்கு
அபனுதல் கொடுக்கபொம. அதுஅபூரத
பனுகனை சகொநுதுஞானுபாக்கிணையப் பொரு
யாவசிக கொள்ளுத்தக்கது.—

௯- தனுபடிதிலபகளாகிய யதுவாநதிரசிவதிலபின்னும்
நீதபடிபன்னைபபட்டதுகளிலிருபவனைத்தும்
பாடிகனைக்கயாக பிதகிறொசொப்புகளுடனெயனுக்கு
தீமித்தியாபிலலை - தடிகனைமையவிடன்னை —
அசிதுபகமாகயிதுகனிறதிலபகளிலேயும். யிதுகன
யிலெயமனுவிட பொசதுதுபூனா திலெ யபமானய

பய

[illegible]

[illegible]

[illegible]

விட்டு ப்பொயவிட்ட பொறுத்தும் - ௰௬ - ஜென்மத்தின்
அந்தப்பயத்தை நாங்கள் சாமிக்காறதுக்கு தியப்படுத்து
பதிலும் - அவாகளுக்கை பயலேயப் பொறப் பேசிறதும்
குறித்து - சருவேசுரனுக்கு கிரவினைப்படுத்த ...
சொன்னதிலேயும் -
௰௩ - பெப்பொ சொற்பட்டுத் துக்கிற திருமைப் பனினவேல
ல பாதத்தானையும் புலவர்களின் அத்தானையுடனே
நாவொத்த பிறனாருடைமைக் கிறுசெயல் லை
மாத்து கிறதில்லை -
௰௪ - பெறுசொல்லப்பட்ட திருமைக்ளிட நிலைகளாகதுய
நிமித்தியப் பெரிகளைத்து செய்யப்பட்ட ஆசீர்வாதம்
பதிலைக - பொன் - வெள்ளி - செம்பு - பித்தளை -
நூமியால் மறைந்திருக்கப்பட்ட பதார்த்தமித்திய
மாப்பாவக சுகவொழுக்கிறவில்லாமல் ...
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
௰௫ - [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
௰௬ - [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

[illegible]

[illegible]

பெண்ணுடைய [illegible] - தொடர்ந்தால்
ஏதாகிலுமொருத்தமான [illegible]
படுகிறது.—

௰௯ — [illegible]
[illegible] கொண்டு [illegible]
[illegible] செய்ய [illegible]
[illegible]
[illegible] பூசையில் [illegible]
[illegible] - ஐந்து [illegible]
[illegible] - ௨யச - [illegible]
[illegible]
செய்திருக்கும் - [illegible]
[illegible] செய்து கொண்டு [illegible]
[illegible]
[illegible]
கொண்டு [illegible].—

௨௰ — [illegible]
[illegible]
[illegible]
[illegible] செய்திருக்கும் - [illegible]
[illegible]
[illegible]
[illegible] செய்திருக்கும் - [illegible]
[illegible]
[illegible] செய்து [illegible]
[illegible]
[illegible]
[illegible].—

௨௰௧ — [illegible]
[illegible]
[illegible]
[illegible]
[illegible]

[illegible]

உ௫௨. [illegible]

உ௫௩. [illegible]

நிலை - புதுல் தீடு பாதொருவரு - நாலைந்துடை - ராயு
தீடு வரும் - தெரேதசொருதா பெயருலயு வல்லை
மரநாளையுடபட டுகுதே யாகில் - தெரேதுகொளு
ததா - உடன் பிதிசியமபடி படட - டுயவரு
கௌ கொடுத்த சொன்னதிரவுதது அதுகரைட -
வெயமதுது [illegible] —

Compared

M. Castanerry

16 -

R 162 Revenue Department

To the Collector in Dindigul & Madura

Sir,

Para. 1. With reference to your letters under date the 24th February and 25th November 1812, the 7th September 1813, and the 30th October 1814, I am directed by the President and Members of the Board of Revenue to transmit, for your information and guidance, the accompanying copy of their address to Government under date the 3d Ultimo, on the subject of the Revenues of the Districts under your charge, on account of Fuslies 1220. 1221. 1222 and 1223.

Government 3d August 1815.

The

2 The Board direct me to draw your attention to the Statement contained in the 50th paragraph of the Report, on the subject of the balances outstanding in the and the 29 estates of Dindigul, on the 30 June last, on account of the Settlements of the years in question - you will report what portion of these balances may have since been realized, and whether you expect to collect any further part of them; - and you will state how far the conjecture of the Board, as to the cause of the accumulation of these balances, may, in your opinion be correct, or otherwise -

3 The Board desire me to call your attention in a particular manner to the observations contained in Para 52, which

which you will consider prescribed for your guidance in the future management of the Districts under your charge.

4 In forwarding your report on the Settlement for the late Fusly, 1224, the Board will expect to receive from you the information alluded to in Para 54, as to the precise extent of the reduction made in the Teerwas, both as regards Madura and Dindigul and they desire that you will be explicit on this point.

5 The proposed revision of the survey and classification of the lands of Dindigul has been re-considered by the Board in their address to Government, and on reference to Paras 55 to 57 inclusive, you will perceive that the Board do not object to

to your undertaking a re-classification of
the lands of Dindigul, in communication
with the Inhabitants provided it precede
the final reduction of the Teerwas — This
renders any particular reply to your letter
of the 10th January last unnecessary for the
present. —

6 The opinions of the Board as
contained in the accompanying report from
Paras 82 to 87 inclusive on the subject of
granting for a term of years to strangers
(Pyacarries) waste land, which the Meerasi-
-dars are unable or refuse to cultivate, are
to be understood as prescribed for your
guidance. —

7 On reference to Paras 88 to 94
you will perceive that the Board have
recommended

recommended the abolition of the law known by the name of Panthee Cawol.

8 You will endeavour to ascertain for the information of the Board the cause of the small difference alluded to in Para 75 of the enclosed Report.

9 On the occurrence of arrears in any of the Pollams not settled in perpetuity, you will strictly adhere to the orders laid down in Para 77 of the enclosed paper which are hereby prescribed for your guidance— The orders of Government respecting the final settlement of these Pollams will hereafter be communicated to you— In the meantime it will be proper that you should prepare Statements shewing the actual value of each pollam exclusive

and

and inclusive of all alienations — —

whatever whether granted with or without

due authority — and a Statement of the

actual collections from each Pollam since

it came under the Company's Government

It will be necessary also to shew what has

been at different periods the peishcush [illegible]

and what is now the jumma assessed on

each pollam. —

10 On the subject of your letter

of the 10th July 1814, I am directed to

refer you to para 80 to 88 inclusive of the

enclosed paper. —

11 With reference to para 84, you

will explain why the failure of the [illegible]

of Iyalore Battalagoontah and Mad[illegible]

due

and of the Poligars of Sundiyoor, and Nellacottah was not regularly reported to the Board.

12 You will perceive that the Board have recommended to Government that you should be permitted to receive from such of the proprietors of the six estates and six pollams of Dindigul settled in perpetuity as may be desirous of relinquishing their tenure, an assignment in writing of their rights and that you should be authorized in return to exonerate them from all outstanding balances, with regard to those estates with which the proprietors may not be willing to part on these terms, the Board have proposed that on the occurrence of an arrear, you should be directed to put them up to sale, and to

purchase

purchase them in on account of Government

13 Until the orders of Government are received, you will extend to the lands which may come under your management in consequence of the foregoing propositions the same settlement that prevails in the other lands of Dindigul.

14 You are referred to para 8 on the subject of the provisions to be made for those among the six Polygars holding their lands on the permanent hereditary tenure, who may voluntarily relinquish their Estates or be deprived of them, in consequence of the accumulation of arrears and especially as to the provision to be made for the Poligars of Sundypett and Nellacottah.

Sam

15 I am directed to desire your particular attention to para 88 of the accompanying report. It would appear, from your letter of the 10th July 1814 that one of the six settled Pollams, named Madoor, and two of the 14 unsettled Pollams of Dindigul, named Iavashymaday and Combay, are under aumanee Management apparently as minor Zemindaries. It would further appear from your letter of the 22d of the same month, that you proposed to take under charge of the Court of Wards three more unsettled Pollams, named Ramgherry, Comarawaddy, and Iavarrom and another of the six settled Pollams, named Palliapanaucknoor.

16 With respect to the Pollams alluded to in the first of these two commu-
=nications

-nications it would appear that arrears were outstanding against these lands; if so, I am directed to explain to you that the Government have decided, in more than one instance, that it is not obligatory on the Court of Wards to take under their charge any estate against which balances may remain unliquidated, and that, except in particular cases, the Board deem the measure extremely objectionable.

17 Madoor and Palliapanaicknoor are the only pollams permanently settled which are proposed to be taken under the Court of Wards - the others have not been settled in perpetuity - It may therefore be doubted even in the event of no arrear being due, whether the Government will

consent

consent to place any of the Pollams in question under the Court of Wards except the two settled in perpetuity. —

18. The Board, under these circumstances, desire that you will report, without delay, whether any arrears are due from these lands and if so, the precise amount of the balance outstanding against each estate — you will address the Board separately on this subject, in order that your letter may be submitted, with the sentiments of the Board, for the consideration of the Right Honorable the Governor in Council, according to the provisions of Section III Regulation V 1804. you will observe that this section requires you to furnish a written report "describing

all

"all the circumstances of each particular "case" which it does not appear that you have yet transmitted.

19. The Board desire that you will submit, at an early period, a report on the balances of which a statement is given in para 89.

20. With reference to Para 90 on the subject of the Ramnad Zemindar, I am directed to observe that it will be requisite, now that fusly 1224 has been concluded, that interest should be charged from the commencement of Fusly 1225 on the arrears due from Ramnad for 1223, as well as on those for 1224 from the date of their occurrence, and unless there

is

is an immediate prospect of the liquidation
of all arrears due from this Zemindary, it
seems proper that you should proceed to
form a Subdivision, in the manner
prescribed in the Regulations with the
view of the liquidation of the outstanding
balance by the sale of the lands —

21 As connected with this subject,
I am directed to take this opportunity to
reply to your letter under date the 5th Instant
requesting sanction for the establishment
entertained on account of the sequestration
of the Ramnad Zemindary, at the expense
of Star Pagodas 1063 per Mensem —

22 The Board grant you authority
for this charge but as it amounts to
nearly 10 per Cent on the total estimated
collections

collections from the estate, they desire that, in your proposed circuit through Ramnad, you will endeavour to effect every practicable reduction in the establishment.

23 You will report whether the dispute, respecting the Cardamum garden mentioned in para 93 of the enclosed address, has yet been brought to a conclusion.

24 The Board trust that your utmost exertions will be used to improve the revenue from Salt, Sayer, and Abkarry; you will observe that the success which has hitherto attended your administration of the revenues from these sources has

been

been brought to the particular notice of the Government, and with the aid of Mr. Drury, the Board hope that you will succeed in raising the collections under these heads to their proper standard, to which the Board feel satisfied they have not yet attained.

I am,
Sir,
Your most Obedient Servant

J. Hartwell
Secretary

Fort St. George
11th September 1815
Desp.d 21 D.o

Comp.d W.H.

Copy of this report taken by [illegible] for his private use on [illegible] 1855.

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To the Right Honorable Hugh Elliot

Governor in Council

Right Honble Sir,

Para 1 We have the honor to submit for the information of Government the accompanying letters from the Collector in Madura and Dindigul reporting on the Settlement of the revenues of these districts for Fuslies 1220 1221 1222 and 1223.

Mr. Peter dated 24th July [illegible] 2d March 1812
Do dated 25th November [illegible] 3d December
Do of [illegible] 16th Sept. 1813
Do 30th October & [illegible] 21st Nov. 1814

2 The revenues collected in these Provinces may be divided into six separate branches 1st the Land Revenue 2d the Hill Rents 3d the produce of the Salt Monopoly 4th the Sayer or Custom duties levied on Merchandize on its transport [illegible] the Country 5th the Abkarry or tax on

the

the retail sale of Spirituous Liquors and C.ᵗ the revenue from Stamps — The following Statement exhibits the revenue from each of these sources for the four years under consideration. —

	Fusly 1220 S.P.	f.	c.	Fusly 1221 S.P.	f.	c.	Fusly 1222 S.P.	f.	c.	Fusly 1223 S.P.	f.	c.
Land Revenue												
Settled Temporarily												
Madura	1,40,815	5	43	83,953	17	58	87,065	4	34	70,629	39	58
29 Assumed Estates of Dindigul	51,076	9	29	43,612	37	23	54,112	35	8	56,236	15	41
10 Pollams of Madura	7,968	31	74	7,958	31	74	7,958	31	74	7,968	31	74
14 D.ᵒ of Dindigul	37,237	13	56	37,237	13	56	37,237	13	56	37,237	13	56
6 D.ᵒ of Manapara	27,726	32	15	27,726	32	15	27,726	32	15	27,726	32	15
Settled in perpetuity												
Ramnad	94,733	..	..	94,733	..	..	94,733	..	..	94,733	..	..
Shivagunga	75,000	..	..	75,000	..	..	75,000	..	..	75,000	..	..
6 Pollams of Dindigul	16,327	30	11	16,327	30	11	16,327	30	11	16,327	30	11
6 Estates of Dindigul not assumed	17,844	25	70	17,844	25	70	17,844	25	70	17,844	25	70
1.ˢᵗ Total Land Revenue	[illegible]68,729	13	58	4,04,404	8	67	4,16,015	38	28	4,05,704	9	5
2.ᵈ Hill Rents	5,157	25	73	5,375	34	7	3,606	2	58	1,030	13	57
3.ᵈ Salt	12,637	4	31	20,326	25	60	31,906	16	58	29,864	..	68
4.ᵗʰ Sayer	20,[illegible]	..	32	[illegible]	[illegible]	47	28,420	5	28	43,955	48	38
5.ᵗʰ Abkary	5,757	20	35	[illegible]870	39	23	8,321	..	61	6,810	39	78
6.ᵗʰ Stamps	2,359	19	[illegible]	2,[illegible]	28	18	2,[illegible]73	16	79	2,110	11	58
Grand Total	5,1[illegible]53	39	22	[illegible]	[illegible]	62	4,91,732	35	72	4,8[illegible]	[illegible]	[illegible]
Balance of Land Revenue on the 12.ᵗʰ July of each Fusly	82,739	17	60	49,714	21	[illegible]	53,[illegible]	27	56	10,[illegible]	[illegible]	[illegible]
Balance of D.ᵒ outstanding on the 30.ᵗʰ June 1815	15,236	22	45	13,944	39	61	10,027	6	39	72,581	37	60

The

Revenue 3 The Right Honorable the Governor in Council will perceive that in this, as in every other district, with the exception of the Presidency, the land Revenue is the principal branch of the public resources; As such, it at all times demands particular attention. We accordingly propose to consider it first.

4 Of the provinces at present under charge of Mr Peter, the Peshcush or tribute payable from the Southern Pollams of Madura, Manaâ€‘para, Ramnad, and Shevagunga, was assigned to the British Government by the Nabob of the Carnatick in the treaty under date the 12th of July 1792, and continued to be collected under that Authority, until transferred with the other revenues of the Carnatick by the subsequent treaty of 1801 - the Pollams of Dindigul, with the district of that name, formed

formed a part of the territory Ceded to the English East India Company by the late Sultaun of Mysore, under date the 18th March 1792 and the District of Madura was transferred to the Honorable East India Company with the rest of the Carnatick by His Highness the present Nabob Azeem-ood-Dowlah by the treaty of 1801.

5. The settlements of the land revenue introduced into these Countries, since their first acquisition by the British Government, have been various. At present, temporary settlements obtain in Madura, in the twenty nine Estates of Dindigul, where the permanent Zemindary settlement failed, in the Pollams of Madura and Manaparia and in four [illegible] of the Pollams of Dindigul, but the public demand has been fixed in perpetuity on the Zemindaries of Ramnad and Sheevagunga, as well as on the remaining six Pollams of Dindigul, and on Six Estates of

that

district, from which no arrear was due at the period of the failure of the permanent Settlement in that province — In the following part of the address, we shall consider separately and distinctly 1st the land Revenue derived from the province of Madura, and from that part of Dindigul &c which has reverted to Government by the failure of the permanent Zemindary Settlement, 2dly the land Revenue derived from the Pollams, including those of Madura, Dindigul, Manapara, Ramnad and Shevagunga, and from the Six Pollams of Dindigul which have not yet reverted to Government.

87. With reference to the first of these two heads it will be proper to take a concise review of the actual Collections realized from the land in the district of Madura and the 26 Estates of Dindigul previously to the four years referred to

in the Collector's reports, herewith submitted with the view of comparing these collections with the amount of the Settlement for each of the four fuslies in question, and of shewing whether the demand of Government during these years has been duly proportioned to the state of the country and the resources of its inhabitants. —

29 Estates of Dindigul and Madura. — 7. The land revenue collected from the Madura District since its first acquisition, and from the twenty nine Estates of Dindigul since fusly 1206, is accordingly compared below with the Settlements effected in these districts respectively for the four years under consideration.

	A.D. 1796/7	Dindigul S Pag. f C	Madura S Pag. f C
Actual Collections for Fusly	1206	44,015. 33. 60	
	1207	50008. 6. 34	
	1208	54,336. 14. 8	
	1209	55,245. . 40	
	1210	63237. 32. 26	
	1211	72,561. 44. 50	90,921. 39. 53
	1212	84,178. 12. 79	102,974. 24. 1
	1213	84,525. 44. 39	122,057. 25. 28
	1214	64,412. 21. 51	91,123. 34. 20
	1215	55,343. 4. 26	123,576. 15. 23
	1216	55,400. 20. 69	120,819. 4. 5
	1217	[illegible]353. 18. 2	135,259. 11. 19
	1218	77,734. 42. 3	133,[illegible]
	1219	77,496. 36. 57	138,0[illegible]
Settlement for Fusly	1220	51,076. 9. 29	140,815. 5. 43
	1221	43,612. 37. 23	83,453. 7. 32
	1222	54,112. 35. 8	87,065. 4. 30
	1223	56,256. 15. 41	70,690. 29. 58

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Collections of 8
ears. -
diguel. -

On the first acquisition of the province of Dindigul the lands were annually rented out by Villages or Mootahs of several Villages until fusly 1204, when a quinquennial Village lease Settlement, with the head inhabit=ants, was introduced, the failure of this Settlement, however, in fusly 1206, induced a revision of the rents, which accordingly took place in that year, under the Superintendence of Mr. Hurdis, then first appointed to the Charge of the Collecte=rate, and, under his management, this Village lease Settlement continued gradually to improve, producing in the 29 Estates under consideration for fusly 1206 - 44 - for fusly 1207 - 50 - and subse=quently for fusly 1208 - 54 thousand Pagodas - In fusly 1209, a temporary annual Settlement intervened, producing 55 thousand Pagodas - It was towards the close of this year that Mr.

Hurdis

He also commenced a detailed survey of the Co[illegible]

which was completed in Fusly 1212, as he

advanced in this laborious undertaking, the

lands usually under cultivation were rented

out to the inhabitants in severalty (or Ryotwar)

on a triennial lease, but some of the leases

not being granted until 1211, this lease did

not expire in all the rented lands until 1213

the revenue realized during the course of these

four years was greater than had ever before,

or has ever since, been collected — For the 29 [illegible]

under notice, it amounted in fusly 1210 to Sixty five

in fusly 1211 to seventy two in fusly 1212 to eighty nine and in fusly

1213 it increased to eighty four thousand Pagodas

the highest land revenue ever obtained from

this Province.

In fusly 1214, the whole of the

lands of the province of Dindigul proper were

divided

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divided into 26 Estates - to which were added 3 escheated and 3 forfeited Pollams, making a total of 32, increased afterwards by subdivision to 35, Estates, which were put up to sale, assessed in perpetuity on the Zemindary tenure, with a Jumma, 54 Pr Cent above the average of Fuslies 1206 - 1207 and 1208 - 21 Pr Cent, above that of Fuslies 1209 - 1210 and 1211, and only about 7 Pr Cent below the average of the high revenues Collected in Fuslies 1212 and 1213 - The consequence of this over assessment was the total failure of the Settlement the Collections falling in fusly 1214 to 64,000 in fusly 1215 to 55,000 and in fusly 1216 to 56,000 Pagodas.

10. The present Senior Member of our Board was deputed to Dindigul to investigate into the causes of this failure which are detailed in a Report submitted

5th May 1808

to

to Government on his return from that province, referring to that document for particular information, it will be sufficient here to remark, that our assessment having been clearly established, the permanent Settlement was annulled in all those Estates which were under attachment on account of arrears, and of the 35 Zemindaries which were put up to sale, at the commencement of Fusly 1214, 29 reverted to the Government at the termination of Fusly 1216.—

11 Into these Estates a new triennial Settlement was immediately introduced for Fuslies 1217-1218 and 1219, as reported to Government under date the 21st July 1808 and it will be perceived that under this lease the revenues gradually increased to 65-76 and 77000 Pagodas - but these rents were

collect

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collected with difficulty, and we are not now altogether without some apprehension that they may have pressed upon the resources of the Country.—

12 On the 20th July 1808 the Governor in Council transmitted to the Board of Revenue the orders of the Court of Directors dated 9th December 1807, calling on the Government and their servants in the most impressive manner, to make reduction to a considerable extent in order to accomplish the saving of one Million sterling so necessary to retrieve the Company's affairs— These orders were circulated to the Collectors and enforced by the Board— The reductions effected in the Revenue & department at this period were reported to Government under date the 3d October 1808 and were recapitulated in our Proceedings of the

the 1st February 1813.—

23 It is reasonable to infer that the Collectors having been called on in such improper language for a reduction of charge must have considered it was not less necessary to uphold and if possible to increase the revenue — To this feeling so generally raised by the circulation of the Courts letter and the orders of Government may perhaps be attributed the high assessment under the Triennial Village Settlement of which in most Provinces large balances remains uncollected.—

Madura 24 For the three first years after the acquisition of the province of Madura, or from Fusly 1211 to 1213 inclusive annual Settlements prevailed in that district, the Government receiving their dues in kind from Wet land and partly in money, partly in grain from

dry

dry fields - The Government share of the wet produce was either delivered to the Cultivators at a price agreed on or sold by the Government officers - the revenue during this period rose gradually with the improved information obtained of the resources of the Country, from Ninety to One hundred and twenty two (122,000) thousand Pagodas per Annum, but a bad season having occurred in fusly 1214, the Collections in that year fell, in consequence of the drought, to the sum of Ninety one thousand Pagodas - It was with this year that the system of Ryotwar money rents was introduced into Madura - which continued until fusly 1217 - the Collections, which had fallen during the first year of this system, in consequence of the unfavorable nature of the Season, rose in the course of the two subsequent fuslies

to

to their former standard, exceeding both in fusly 1215 and fusly 1216 the sum of Pagodas 120 thousand per Annum – In the following year, fusly 1217, a Village lease settlement commenced, which at first was restricted to that year only, during which the revenue rose to 135 thousand Pagodas, but the same settlement was afterwards renewed for the further period of three years, from the commencement of fusly 1218 to the conclusion of fusly 1220 – and the Right Honorable the Governor in Council will perceive that the Collections during the first year of the triennial lease amounted to Pagodas 133 thousand, and rose in the subsequent year to Pagodas 138 thousand, being the highest Revenue ever derived from the Madura district. –

From

15 From the foregoing Statement it is to be inferred that until the commencement of Fusly 1220, the land revenues of Madura, from the first acquisition of that province, with the exception of the unfortunate season of 1214, had continued progressively to improve, increasing from 90 to 138 thousand Pagodas p.r Annum - The revenues of Dindigul, from Fusly 1206, had exhibited the same favorable result as far as Fusly 1214, the year in which the permanent settlement was introduced rising gradually though ^has since been reason to^ there apprehend by forced and artificial means, from 44 to 84 thousand Pagodas, during the three years of the permanent settlement the Collections fell considerably in consequence of its being founded upon the previous high rates and collections

but

but in the three subsequent years of the triennial lease they had again begun to recover advancing from 83 to 97 thousand Pagodas.—

Settlement for Fusly 1220

16 When fusly 1220 commenced, the triennial lease in Dindigul had just expired; in Madura it had still another year to run and the Settlement of Madura for that year as reported to Government under date the 7th September 1807, amounted to upwards of 110 thousand Pagodas, the highest revenue ever assessed upon the lands of that district — If no extraordinary calamity had befallen these provinces, there is every reason to believe that this sum might have been realized in Madura, and that a new settlement might have been introduced into Dindigul ensuring a gradual return of the revenue to its former state, but it was reserved for these districts to be visited, about this period, by an accumulation

of

of the most afflicting and severe misfortunes, which no human means could avert, and from the effects of which it will require many years of the most fostering and careful management to restore the Country.—

17 It has been repeatedly stated that the erroneous permanent assessment introduced into Dindigul deteriorated the resources of that Province. This is a great mistake which the Honorable Court of Directors and others have fallen into. The over assessment ruined the speculating purchasers but not the Ryots. These Zemindars by purchase had not power to oppress to any extent, or even to exact their dues. The high Aystwar over assessments of Fusly 1211. 1212. 1213 were probably, may certainly more injurious to the Country than the over permanent assessment. In fact they caused the permanent settlement to be so high, having been collected by the Native Officers of Government it

Mr Hodgson's report dated 15 May 1808 Inclosed 20th July 1809.

It is probable that the Ryots were made over in a state of poverty to the Mootahdars who purchased the estates and rendered the failure of the permanent assessment certain.

18 From the commencement of Fusly 1220 we may date the sad reverse which has of late years taken place in the affairs of these fine districts – a dreadful epidemic fever, which broke out in one of the divisions of Madura, about the year 1809, began about this period to spread itself over the whole of the provinces of Dindigul and Madura, and soon assuming the most alarming and serious appearance, extended its ravages on all sides, raging with unabating violence for upwards of two years, sweeping off before it nearly a third of the population of the Country, and leaving far the greater part of the remaining inhabitants in such a

a state of sickness and debility for a long time entirely to deprive the Country of the benefit of their exertions.—

19 The following is the Melancholy picture of the state of these provinces during Fusly 1220, given by Mr Peter, on whom the charge of the revenues had devolved, in consequence of the Collector, Mr Parish, having been seized with the prevailing malady, and obliged to quit the district.—

From Mr Peter 22d May 1811 — Entd 30th May do

20 "At the commencement of 1810 "the Mortality was great; but from July of that "year to the present date, as will be noticed by the "medical Committee now making their enquiries "it has been beyond Belief. Where the sufferers "survive their debilitated state is such as to "render them even incapable of cutting their [illegible] "which have in innumerable instances perished "on the Ground, the Ryots of the neighbouring Villages

"villages from the same cause, being unable to
"assist. In other Villages again, where the Inhabit-
"-ants have gained a little strength, so as to e-
"-nable them to gather their Crops, it has not been
"of sufficient duration, being constantly subject to
"relapse, to admit of their preparing it for the
"Market.—

Within the last Week the Sheristadars of Palang, Vultam, and Aiyoor have died of the Fever—

21 "Nor has the public service, experienced
"less inconvenience from the inability of the District
"servants to attend to their duty, They have been
"most severe sufferers on the present occasion; and
"the impossibility of replacing them, from the
"general dread of Contagion, has produced difficulties
"in the general administration of the Revenue
"which can be better conceived than I am willing
"to describe."—

22 "I only beg leave to mention one
more circumstance as an instance of the distress
prevalent in these Districts at present. During
a

"a principal Hindoo Feast some years ago, the
"Sawmy Coche, could not be drawn, in Procession
"for want of a sufficient number of People, an
"event unknown in these Countries, and which, as
"affecting their Prejudices, is regarded by them as
"an omen of the very worst description."

23 "With regard to Dindigul, I am
"sorry to say, that the same observations apply,
"as to the Province of Madura, with this difference
"that the Fever has raged with greater violence
"in the former Province, for the last fifteen
"Months. The information collected by the
"Medical Committee will of course soon come
"under your consideration; but in order to enable
"you to form a Judgment of the fatal effects
"attending this endemic disorder, I shall take
"the liberty of annexing an Abstract Return
"of the Deaths, &c. &c. in four Villages, that
"came immediately under my observation,

[illegible]

"which I engaged in framing the Rent of

"this year."

	"Inhabitants dead	D° sick	D° remaining
"Kattanoot	741	65	"
"Cusbah Chetty Naickenputty	570	"	28
Attiputty	224	"	15
Polleah Kuttom	150	42	"

Note — It will here be observed that, of a population of 1761 persons inhabiting these four villages, 1591 died 107 were sick and only 43 remained in a state of health.

24 "I might add the names of other "villages, where the disorder rages and where "hundreds have died, or are unfit to attend to "cultivation from sickness, but it ought to be "remarked, that the above named places have "suffered in the greatest degree, without any "local causes to be assigned for this extraordinary "mortality."

25 It is scarcely necessary to add that, under such unprecedented circumstances, it was found impossible to collect the full amount of the Settlement in Madura for Fusly

1220

1220, the last year of the triennial lease in that district, accordingly of Pagodas 140015..5..43, the Amount of the Settlement in question, which as already observed, was the highest Revenue ever assessed upon these lands, a balance of Pagodas 42845..„..45 remained outstanding at the close of the fusly, which was reduced on the 30.th June last to Pagodas 6973..30..62, but we apprehend that the considerable amount actually collected in Madura during fusly 1220, must have pressed heavily upon the resources of the people, labouring under such a severe and extraordinary calamity, which, had it entered into the Contemplation of any one at the time the Settlement was formed, must have operated to reduce the payments of the Renters to a standard considerably below that which appears to have regulated the Collector's demand.—

A

26 The triennial lease in the

29 Assumed Estates of Dindigul had expired at the commencement of this unfortunate year it therefore became necessary to form a new settlement for these lands - but, in the District, the mortality had been so extensive, and the general distress so great, that it was found impracticable to make any other than a temporary settlement founded on the actual cultivation of the year, amounting in the aggregate to Pagodas 5107½ 9 29; being less than the revenue collected from these lands in any year since Fusly 1208. -

27 In explanation of the great difference between this settlement and those that had preceded it, the Collector observes as follows -

28 "Tho' this difference is great, yet when

"when I inform your Board, that from the
"best accounts which I have been enabled to
"collect, the deaths from the fever in these
"Estates alone within the short space of 10 Months
"amounted to 12708. added to which, the vast
"numbers, (for very few escaped) who had been
"attacked with it, and were constantly liable
"to returns, on the least exertion, all surprize
"must cease, and we can only lament that
"such a season should ever have occurred, to cause
"such mortality and distress."—

29 "That these accounts have not
"been exaggerated— I have every reason to believe:
"During the time I was forming the Settlement
"I had frequent opportunities of observing the
"havoc which it had made in many Villages.
"Some have been completely depopulated and
"tho' the four selected in my address of the
"22^d of May, (already quoted.) were at that
time

"ince the greatest sufferers—yet others equa[lly]

"unfortunate, might now be pointed out, to [show]

"how destructive this Malady has been."

30 "A great number of the Raa-

"kars who had been seized with this Complaint

"were unable to attend, to receive their Puttam[s]

"many, who contrived to reach the Cutchery,

"were obliged to be supported during the time

"they were before me, and were such objects as

"it would be difficult to describe."

Settlement of Fusly 1221 31 It has already been stated that

the awful visitation above described reduced

the settlement for 1220 in the 29 assumed Estates

of Dindigul below the actual Collections of any

fusly for the two previous years and that it

was found impracticable to collect the high

settlement for that year on account of that Fusly

—The destruction of a great portion of the agri-

-cultural population of the Country was a loss

not

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not speedily to be repaired, and it was consequently to be expected that the effect of this calamity upon the revenue would not be confined to the settlement for fusly 1220 only but would influence those of the following years also. The fever, however, continued to rage during the following fusly (1221) with as much violence as in 1220, and to this continuance of calamity was superadded the additional most severe misfortune of a total failure in the periodical rains.

32 It may be proper here to explain that the lands of Dindigul and of a portion of Madura are what is generally termed dry grain lands, the extent of the dry grain cultivation greatly exceeding that of the Nunjah a small river named in Dindigul the Shorulear, and in Madura the Vyguy

Vygay, taking its rise in the great range of Ghauts which skirts the Western Coast of the Peninsula, occasionally furnishes a scanty and precarious supply of Water to the Nunjah lands of these districts, which are chiefly situated on its banks, but the cultivation is dependent principally upon the periodical rains, and although these provinces, from their situation, partake in some degree, of the benefit of both Monsoons, but chiefly of that from the North east – any failure of the usual rains is attended by more serious consequences in Madura and Dindigul, than in most of the other Southern provinces the irrigation of which, on a failure of the periodical rains is in a great degree supplied by the freshes of the numerous considerable rivers which pervade them in all directions, during their origin in the rains of the South West

Monsoon

Monsoon, intercepted by the Western Ghauts.

33 Under the accumulated evils arising from a failure in the periodical rains and a continuance of the epidemic disorder, the Settlement for Fusly 1221 could not be regulated with reference to the past collections of any number of former years, during which the country had experienced no such misfortunes - such unforeseen and unprecedented events called for the most fostering and forbearing management on the part of the revenue authorities, and as the triennial lease had expired in Madura with Fusly 1220, and the temporary annual Settlement effected in Dindigul also terminated at the same period, the Collector, being at liberty to effect a new settlement, throughout these limits, judiciously regulated his demand upon the

unfortunate

unfortunate inhabitants of the districts under his charge, by what under such circumstances must be considered the only proper standard, the actual cultivation of the year.

34 The Settlement for Fusly 1221 regulated by this standard fell in Madura to the sum of Pagodas 83953.17.83, and in the 29½ Estates of Dindigul to Pagodas 43612.37.23, at that time the lowest revenue that had ever been assessed upon these lands — being, in Madura, about 7000 Pagodas below the lowest and 54000 below the highest, actual Collections ever previously realized from that province, and nearly 30,000 Pagodas below the Settlement of the preceding year — and in Dindigul, about 1000 Pagodas below the lowest, and Pagodas 41000 below the highest actual previous Collections, and no less than Pagodas 7000 below

the

the Settlement of 1220.

35. In reporting upon the Settle=
=ment of this Tusly, Mr Peter remarks "I have
"already, at different times made your Board
"acquainted, with the ravages the fever has
"made, as well as, with the total failure of
"the periodical rains, in the last year; But,
"I cannot refrain from mentioning, the state
"in which I found a number of Villages, in
"the neighbourhood of places, I was obliged to
"encamp at - In those, which formerly contained
"from 60 to 100 huts, I found no more, than
"from 4 to 10 - most of the Inhabitants having
"died, and some few having lost their friends
"and Relations quitted them, to escape the
"dreadful Malady - and I observed moreover,
"that the greater part of the Lands, which
"were then cultivating, were cultivated by
Children

the Peasants some even could scarcely hold the Plough."

36 In a subsequent part of the same address Mr Peter, at the close of Fusly 1221, estimates the total number of deaths from the fever at 130 or 140 thousand, of which nearly 28 thousand are stated to have taken place in the 29 Estates of Dindigul, and upwards of 44 thousand in the province of Madura.

37 We feel confident that adverting to this shocking Mortality, to the reduced state of health of the remaining inhabitants, and to the total failure of the rains in Fusly 1221, the amount of the Settlements for that year, though exhibiting a great decrease compared with the Collections in any preceding Fusly, will not be deemed less than ought to have been drawn from a Country in so

distressed

distressed and exhausted a situation.

ument of Fusly 1222 58. But the misfortunes of these unhappy provinces did not close with Fusly 1221 — weakened by a disease which had raged throughout the Country for upwards of two years, and exhausted by the effects of a severe drought in the year that had just expired, the inhabitants, recovering from the fever which had now begun to subside, naturally looked forward with hopes of relief to the opening of the approaching season — but Fusly 1222 commenced more unfavorably than even 1221, and after two years of disease, with the additional evil of a scarcity in the last of them, the unfortunate inhabitants of these districts were threatened, in the third year with all the horrors of a famine. —

It

39 "It is with much regret" says Mr Peter, in a letter addressed to us towards the commencement of Fusly 1222, Wal "I have to "inform your Board, of the unfavorable state "of the whole of the Country, under my "charge.

40 "Since July 1811 scarcely a drop "of rain has fallen, and the distress, which "has been occasioned, by such a failure, will be "best shewn by the accompanying Extracts, "from the Arzees of the different Tahsildars"

41 "Many thousands of the Inhabit-"ants, have quitted the District. Many, "I much fear, have perished, from absolute "want, and parents, in innumerable instances, "seek to part with their Children, as the "only means of preserving their lives."

42 On the receipt of this unexpected

and

and most deplorable intelligence, every
means were used to alleviate as much as
possible the distress of the inhabitants
the duties upon the importation of grain into
the Southern Countries were immediately &
suspended, discretional Authority was &
granted to the Collector to make advances
of money to the Ryots with the view of
enabling them to make or deepen Wells,
for the purpose of extending the Cultivation,
or of preserving the Crops already cultivated,
and the Government, observing that a
great number of people had left the district
in quest of subsistence, directed the Collectors
in the Neighbouring Districts, as well as the
Collector in Dindigul and Madura, to find
employment for the lower orders, in the construction
of public Works, and to give them every other

Assistance

Assistance in their power.

43 These measures, aided by a favorable change in the season, which soon afterwards took place, averted the great additional calamity which threatened to overwhelm these unfortunate districts. Seasonable and heavy falls of rain, at an advanced period of the year, induced many of the inhabitants, who had emigrated, to return to their homes, and although a scarcity of grain was severely felt, especially by the lower orders of the people, whose convalescent state of health aggravated this deprivation a settlement was again effected, both in Madura and Dindigul, on the actual cultivation of the year, exceeding considerably that of the preceding fusly, amounting in Madura to Pagodas 87065 " 4 " 34, and in Dindigul to Pagodas 54112 " 35 " 8 being, in the former district, about 3000, and in the latter about

10,000

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4000 above the settlement of the preceding year.

[Settle]ment of Fusly 1223

44 The severe and increasing Calamities which had visited the Districts of Madura and Dindigul for three successive years, and the recency of Mr Peter's nomination to the revenue management of those Countries, had induced us to acquiesce in annual Settlements of the land Revenue, for the three past fuslies in Dindigul, and for the two last years in Madura but convinced of the futility of any expectations of augmenting the land Revenue by perseverance in temporary settlements, and strongly impressed with the many evils inherent in such a course of proceeding we took occasion towards the close of Fusly 1222

Mr Peter's
Letter dated 11th March 1813

to press upon the attention of the Collector the expediency of introducing into the Districts under his charge the decennial, and eventually permanent, Village lease settlement, at that time

time in progress under the sanction of Government in most of the other unsettled Districts under this Presidency – But orders having subsequently arrived from England directing the Ryotwar system to be reverted to in all practicable cases, it was afterwards resolved to revoke the instructions thus sent to Mr. Peter which had not then been fully carried into effect, and to revert both in Madura and Dindigul to the Ryotwar* system – The Right Honorable the Governor in Council will accordingly perceive from Mr. Peter's report of the 30th October last, that a Ryotwar Settlement was effected in both of these Districts for Fusly 1223. –

45 After the unfavorable nature of our Report on the revenues of the three preceding years, it would have been peculiarly gratifying to us to have had in our power to present to the Government a satisfactory statement of the

Settlement

* Note – On the receipt of these orders from England the Government directed the immediate introduction of the Ryotwar Settlement into Madura, but the Collector having advanced considerably in the formation of a decennial lease in Dindigul we were vested with discretional authority either to prosecute that lease to a conclusion, or to revert to the Ryotwar in that district. The inhabitants having expressed a preference for the latter system, it has been established by the Collector. –

Settlement for Fusly 1223 - but the occurrence of a fourth season more unfavorable than any of the preceding or indeed than any year & within the memory of the oldest inhabitants, obliges us to submit to the Government a settlement of the revenues for fusly 1223 to the extent of only Pagodas 70629.30.58, in Madura, and Pagodas 56236.15.41. in the 29 Estates of Dindigul[*] - being in the former District no less than Pagodas 17000 below the settlement of 1222 - Pagodas 13000 below that of 1221 and upwards of 20000 below the actual collections during any of the preceding years - but in the latter Province exceeding the Settlement of fusly 1222 by upwards of 2000 and that of fusly 1221 by nearly Pagodas 13000. -

[*] [illegible] Madura 26231 Puttahs [illegible] distributed, in Dindi- [illegible] 12208 forming a total [illegible] 38439 Puttahs. -

46 "The falling off in the extent of cultivation" says Mr. Peter in his Report on the settlement

"Settlement for 1823" is not attributable to any
"disinclination on the part of the inhabitants to
"cultivate, but entirely to the failure of the
"periodical rains - if there was a doubt on the
"subject, I have only to mention the circumstance
"that numbers of Ryots ploughed and sowed their
"Lands not only once and twice, but some
"three and four times over, and in the end and
"after all their exertions, reaped no benefit from
"their labours, as the Crops withered before they
"came to maturity - so complete a failure of the
"Monsoon was, I believe, almost without an
"example - the Country was more burnt up in
"December than was ever known in March and
"April - Many of the inhabitants were quitting
"the Madura District, and had it not been for
"the bounty of Government, some of the Talooks
"would scarcely have had a person remaining
"in them" —

The

47 The very distressing nature of the season in Fusly 1223, as above described, was greatly aggravated, towards the close of the year, by a murrain which broke out among the cattle in consequence of the extreme heat and want of water - and which carried off a considerable portion of the agricultural stock of the Inhabitants - such accumulated and severe misfortunes could scarcely fail to affect the Country, and the extensive remissions which in consequence it became necessary to grant to the inhabitants reduced the Settlement to the amount stated above. -

48 In reviewing the settlements effected in Madura and the 29 Estates of Dindigul for Fuslies 1220. 1221. 1222 - and 1223 as detailed in the foregoing part of this address, the Right Honorable the Governor in Council will

will perceive that they will scarcely stand a comparison with the actual Collections during most of the previous fuslies — but such continued and such extraordinary calamities as befell these districts during the course of the four years in question are certainly unprecedented in the revenue administration of these provinces — Where the land tax is the principal branch of the public resources, the loss of nearly a third of the population must for a long time have an effect seriously injurious to the revenue — but when this loss is accompanied by a year of scarcity — followed by a second year approaching to a famine — and succeeded by a third year the most unfavorable within the memory of man, attended by a disease which carried off a considerable portion of the agricultural stock of the farmer, a relaxation in the demands of Government on the inhabit-ants is absolutely requisite to prevent permanent injury

injury to the primary sources of the wealth of the Country, and forbearance, at such a period, on the part of the revenue authorities is more than repaid by the immediate relief and future prosperity which it ensures to the people.

49 Under these considerations, we are inclined to hope that the Settlements effected by Mr Peter will be deemed on the whole sufficiently satisfactory — The field for exertion, at least successful exertion, on his part, has, as he himself observes, been limited by events beyond human controul; and it is but due to this Gentleman to state that the other branches of Revenue which are not so immediately affected by the seasons have materially improved under his administration. —

50 The Statement given in the first part of this address will shew that, at the termination of each of the four fusly years in

in question, the balances outstanding on account of land revenue were very considerable but it may be satisfactory to the Government to learn that the Collector has since realized nearly the whole amount of the Settlement for these years as will be seen on reference to the following statement of the balances outstanding on the 30th of June last.

	Madura S Pags	f	c	Dindigul S Pags	f	c
Fusly 1220	6973	39	62	91	35	27
1221	414	43	31	—		
1222	2106	1	43	14	35	58
1223	2340	13	32	34	17	54

51 Of the causes to which the above balances in Madura are to be ascribed no explanation has yet been furnished by the Collector. We have already expressed our fears that his demand on the inhabitants of that district during Fusly 1220 was regulated with reference, rather to

the

the high amount fixed for the last year of the triennial lease than with reference to the distressed state of the Country — If the Settlements for the three subsequent years therefore have fallen comparatively lower in that district than in the equally unfortunate and less favorably assessed province of Dindigul, and if balances are still outstanding on account of even these very low Settlements, we apprehend that the difficulty of their realization is to be ascribed to the want of forbearance in Fusly 1220, and to the Collections during the immediately preceding years of the triennial lease having diminished the resources of the Country. —

52 On Mr Peter has devolved the arduous duty of watching over the future interests of these provinces — the most fostering management on his part will be required to raise the country from the exhausted state to which it

has

has been reduced by a series of unparalleled misfortunes the exercise of his soundest judgement will be requisite so to proportion the demands of Government as to secure the full amount of the public dues without affecting the accumulation of stock on the part of the Ryots, and his utmost vigilance will be necessary to detect and check those numerous frauds to which a Ryotwar settlement is so peculiarly liable - and which must under that system be of annual occurrence. We feel confident that no exertions will be wanting on the part of Mr Peter to perform these important duties. —

53 The Government in directing the adoption of the Ryotwar settlement in conformity to the late orders from England, recorded their conviction of the necessity of reducing the Tirwa wherever it was resolved to revert to that system

to keep up the teerwas, it was observed, would not keep up the revenue, but would depress the people impoverish the Country, and destroy the means of improving it's condition.—

54 From the Collector's report on the Settlement for Fusly 1223, it appears that he has exercised the discretional authority with which he was in consequence vested for reducing the Teerwas—This reduction however appears to have been only partial in Madura, and was not indeed so much required in that District, as in Dindigul—but Mr Peter, although sanguine in Anticipating the most beneficial effects from this measure, has not yet reported the precise extent of the reduction—We hope to have it in our power to submit to the Government at an early period the further information which he promises on this subject.—

55 As connected with the reduction

of

of the terms it may be proper in this place to notice the correspondence which has passed with the Collector respecting a proposed revision of the survey and classification of the lands in Dindigul.

56 We have stated in the former part of this address that this survey was commenced in Fusly 1210 and concluded in Fusly 1212, under the Superintendence of Mr Hurdis. The failure in Dindigul of the permanent Zemindary Settlement, founded on this survey, led to some doubts respecting its correctness, and further experience has since entirely confirmed those suspicions. —

7 It appears from the information afforded by Mr Peter that Mr Hurdis fixed a high rate of Teerwa, in some cases so excessive as to equal the value of the whole produce of the soil, on all the lands cultivated at the time of

of the survey, which ...... were called Puttyom lands—and a lower rate on those which were then waste, named Tursee—The cultivated lands were of course the most productive, but such has been the effect of the overassessment upon them, that the Ryots have found it more profitable to bring under cultivation the less productive but more moderately assessed Tursee than to continue the cultivation of the Puttyom lands—The consequence has been that upwards of 49,000 Goontahs of land formerly waste have been brought under the plough, and a proportionable quantity of the finest lands in the Country has been abandoned. Mr. Peter also states that the different kinds of soil were not properly classed in Mr. Hurdis's survey.

58 To remedy these evils the Collector proposed to revise Mr. Hurdis's survey and classification of the lands in Dindigul—but as

as at the time of this suggestion the decennial

Land Settlement was in contemplation in

Dindigul, we informed him that we considered

the measure both unnecessary and inexpedient

since reverting to the Ryotwar system, however,

we have deemed it proper to give the subject

further consideration. —

(50.) The utility of a survey in the

few places where it has been conducted upon

just principles has been more general, than

particular; it has furnished a great mass

of useful general information, but it has

seldom proved a sure guide for the assessment

of particular lands and the great field

which it affords for extensive abuses, originating

in the ignorance, negligence, or

corruption, of the Native Agents necessarily

employed on such occasions, are circumstances

which inclined us strongly to object to a

new

195

...by such agents.

R To this it may be added that, although we have every confidence in the ability and zeal of Mr Peter, we have no reason to suppose that a survey under his Superintendence would afford more correct information respecting the extent of the lands in Dindigul than that which was executed under the direction of Mr Hurdis. At the same time, we are fully satisfied that the high rates of Teerwa established by Mr Hurdis, so far from answering the intended purpose of increasing the revenue, have tended materially to impair the resources of the Province, but we think that the authority vested in the Collector to reclass the lands through the inhabitants and to reduce the teerwas places it in his

power

power to give every [illegible] will

afford the only sure means of improving the

revenue through the increased stock of the

Cultivators.—

81 If Mr Peter is satisfied that

considerable errors have been committed in

the classification of the lands we think that

by personally visiting those Villages in

the first instance in which the classification

of the lands is understood to be the most

incorrect, he may, in communication with

the inhabitants of these and of adjoining

Villages succeed, without much danger of

great imposition, in correcting and improving

the classification of the lands. But it will

be necessary that the classification of the

land should precede the final reduction

of the Jumma.—

82 There is another point adverted

to

to in Mr Peters report on the Settlement for Fusly 1223 which we cannot pass over in silence - We allude to his statement that some of the best land in the districts under his charge, claimed chiefly by Bramins as their Meerasy, is allowed to be waste, from their inability or unwillingness to cultivate it, and to his question, whether on the refusal of the Meerasidar to Cultivate this land, he is at liberty to give it to others, beyond the term of one year. —

63 To enter into an elaborate discussion respecting the intricate question of Meerasy right is foreign to the immediate object of this address - it will be sufficient in this place to observe that we consider it of primary importance that every means should be used on the part of the Collector to induce the Meerasidars to become parties to the settlement - but, on their refusal to cultivate

their

their lands on just and moderate terms, we have no doubt of the right of the Government to transfer temporarily to others the occupancy of such lands.—

64 In this case it is generally customary, where Meerasy is a valuable property that the stranger, to whom the occupancy of the land is temporarily transferred, should pay a small sum, deducted from the Government share of the crop or the Government rent, to the Meerasidar, as an acknowledgement of his superiority — or where the stranger may pay the full rent or share to Government, this small allowance is paid by the Circar — but whether the assessment on the lands alluded to by the Collector has been raised so high as to render Meerasy in them no longer a valuable property, and

whether

whether this may not have led to the partial discontinuance or total abolition of an allowance to the Meerassidar, in such cases, are questions which can be decided by local investigations only. —

65 As respects waste land, however, we are decidedly of opinion that, when granted temporarily to strangers, whether liable to a payment to the Meerassidar, or otherwise, the Custom and the law of the Country acknowledge the validity of a transfer for upwards of one year - waste land is generally granted for a term of several years, on a progressively increasing rent - and it is no less inconsistent with justice, than with the custom or common law of the Country, that a stranger who has been permitted to bring waste land under cultivation, should be ousted from his temporary occupancy, at the very moment that he is

about

about to receive a return for the stock and labor which he has employed in rendering the land productive. The Collector therefore in our opinion is entitled, on the refusal of the Meerasidars to cultivate the waste in question, to grant Cowles for the occupation of such lands by Strangers on Pyacarry tenure for such a term of years as may be deemed necessary to ensure to them a fair return for their labor and it seems probable that a term of five or six or at most ten years will be fully sufficient for this purpose.

In many villages in which Meerasy right exists there are under tenants denominated Oolcoody Pyacarries, that is Pyacarries residing in the Village in contradiction to Pyacarries coming from a distance to cultivate for the season. These resident Pyacarries are known

known to have cultivated the Meerasy land of others for generations, without having or claiming any right of Meerasy in the land. It will be proper therefore that the Collector should grant to strangers or to residents not Meerasdars, Pyacarry Cowles to which it will seldom be found that the Meerasdars will object. So long as their right is reserved they have no cause of complaint, and the Pyacarries being according to the custom of the Country entitled to more favorable terms than the local Meerasidars will then also be induced to cultivate under an inferior tenure.

87 It is to be regretted that the detailed nature of a Ryotwar settlement which brings the Government in immediate contact with the cultivator of the soil, should thus lead the revenue officers to an interference in matters intimately connected with the private rights of individuals, which are apprehended

would have been preferable to leave exclusively
to deliberate investigation and Judicial decision
In some Districts we have reason
to fear that in establishing the Ryotwar assess-
-ment all the ancient distinctions
between Meerassidars and Pyacarry
were destroyed —

8 Before we close our remarks on
Mr. Peters Report on the settlement for 1223, it
may be proper to notice the recommendation
which he has therein urged in favor of the
abolition of a tax known by the name of the
Sauthee Ouel which is stated to be "very oppressive
to the inhabitants."

9 This tax consists of numerous
petty fees, collected under various heads, chiefly
from the cultivating classes and was formerly
the

the tax paid by them to the Poligars for watching the highways, but latterly the price at which they purchased from that class of men exemption from plunder. Since the assumption of the Country, it has continued to be collected under the head of Pauthee Cawel, and the Collector recommends its abolition on the ground that, although small in amount, it is a very vexatious and heavy burden upon the people. –

70 On reference to the Statement C. accompanying Mr. Peters report of the 30th October last, it will be perceived that this tax amounted in Fusly 1223 to Pagodas 2564 but that, in consequence of the remissions which he was [illegible] to grant in that year, the amount entered in the Jummabundy was only Pagodas 2218. This sum is certainly not very considerable – but we are inclined to support Mr. Peters recommendation for the abolition of this tax, not because

the

the remission to be granted is trifling in amount, but because the tax appears to us to be oppressive in principle.—

77 If the tax in question were paid by those not immediately connected with the cultivation of the land - if it were a tax on the profits of trade, on the income of Merchants or of any others of those who do not otherwise directly contribute towards the wants of the state, we should hesitate before we recommended that it should be abolished - but levied as it appears to be directly and almost exclusively from the Ryots, it can be viewed in no other light than as an additional assessment on the land, already taxed with its full share of the public burdens - and although it may have been formerly paid by the Ryots to the Poligars either voluntarily or compulsorily when the

country

country was in a comparatively flourishing condition - the exaction of it at this period by the Government Officers may be ... more vexatious and onerous.

Pollams and Estates of Dindigul

72. Having explained the Settlements effected on account of the four last Pollies in the province of Madura and the 20 Estates of Dindigul that reverted to Government on the failure of the permanent Settlement, we now proceed to the consideration of the other branch of the land revenue or that derived from the Pollams of Madura - Dindigul - Manapara - Ramnad and Shevagunga - and from the six Estates of Dindigul which remain in possession of the Zemindars.

73. The Right Honorable the Governor in Council will have perceived from the former part of this address, that although the Government demand has been fixed in perpetuity

upon

upon a part only of these lands, the amount of the Settlement for each of the four fuslies under notice has been the same in all resp[ects]

Settled Temporarily

	S. P[s]	F	C
10 Pollams of Madura	7,968	31	72
14 D° of Dindigul	37,237	13	50
6 D° of Maunapara	27,726	32	15

Settled in perpetuity

	S. P[s]	F	C
Ramnad	94,733	"	"
Shevagunga	75,000	"	"
6 Pollams of Dindigul	16,327	30	11
6 Estates of Dindigul	17,844	25	70

From Mr Hurdis dated 20th July Inclosed 16th August 1802. N° 74

From Mr Parish dated 9th Inclosed 25th June 1804

From the Collector's reports on the Settlement of the revenues for fuslies 1211 and 1213 it appears that, previously to the latter year, the survey commenced by Mr Hurdis in the District of Dindigul was extended by that Gentleman and Mr Parish, his successor, to the 10 Pollams of Madura, the 14 Pollams of Dindigul, and the 6 Pollams of Manapara and that the s[ame] mode

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mode of assessment was followed with respect to these lands as with respect to those of the Sirkar, except that in these Pollams the rates of teerwa were, in some instances, rather lower than in the Sirkar Villages. It further appears that, in lieu of the inadequate and irregular peshcush formerly collected from the Poligars of these districts, a Settlement was then formed with them for fusly 1213 regulated by the survey — On the principle of taking the survey calculation of the Collections from Nunjah Poonjah and Swurnadayem at 100 pr. cent and of this granting 30 per cent to the Poligar, the remaining 70 per cent being the Revenue payable to Government.

75 On these grounds the Settlement for 1213 was fixed as follows.

			S Pas
10	Pollams of Madura		7,7[illegible] — 4 — 74
14	"	of Dindigul	2,[illegible] — 31 — 56
6	"	of Manapara	27,726 — 35 — 15

and, with the exception of a difference of a few fanams

fanams for which we cannot satisfactorily
account, this has continued ever since to be
the Annual demand against these lands.

76 At the period when this arrange-
ment originally took place, it was fully
intended to extend to these pollams the perman-
settlement on the Zemindary tenure but, whether
in consequence of the Collector having neglected
to submit the previous report necessary for
this purpose or in consequence of the discussions
which subsequently arose respecting the
inexpediency of extending that system, it does
not appear that this intention has ever been
carried into effect - the result has been that,
although the demand on the Pollams in question
has since continued invariably the same, it
has not been considered regular and legal
on the occurrence of arrears, to enforce the
Regulations of 1802 - The public demands upon
these

these lands not having been fixed in perpe=
=tuity, no one will buy the lands, becau[se]
the Assessment on them is liable to alteration
at the option of the Government — and it
would manifestly be unjust to hold the Polygars
responsible in their property and persons for an
assessment which on due investigation may be
found greater than the resources of the Country
will justify —

77. Until we receive the orders of
Government in reply to this address, it is our
intention to desire the Collector, on the occurrence
of an arrear in any of these Pollams, to assume
the lands, and retain them under Aumanee
management — allowing the Polygars a Malikana
of 10 per Cent on the Nett collections, but as
it appears desirable that some definitive
arrangement should be adopted with regard
to the future management of these lands, we

request

request to be favored with the orders of the Government respecting them.—

78 The Governor in Council may perhaps be disposed to extend the principles which were adopted in settling permanently the revenue of the Pollam of Punganoor to all other Pollams - of which the jumma is not yet fixed.—

79 Besides the Pollams above mentioned, there are several others in Coimbatore - in Balaghaut and in Nellore in a similar predicament - and the decision of the Government on the particular case now submitted will therefore involve the general question respecting the whole of these lands.—

80 The remaining lands under the collector of Madura consist of those which have been settled on the permanent Zemindary tenure, and on which of course the public demand

have

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has been the same for each of the four years in question — respecting the Zemindaries of Ramnad and Shevagunga no particular remark is necessary in this place — but a few observations appear requisite on the subject of the 6 Pollams and 6 Estates of Dindigul, with reference to the accompanying letter from the Collector, under date the 10th July 1814. —

81 We have explained in the preceding part of this report, that, in fusly 1214, the lands of Dindigul were divided into 32 Estates, (increased afterwards by Subdivisions to 35) including 3 escheted and 3 forfeited Pollams, and that, on the failure of the permanent settlement, no arrear being then due from six of these Estates, they were allowed to remain in the hands of their Proprietors — To this it must be added that when these 32 Estates were surveyed and settled in perpetuity, 6 of the

Dindigul

Dindigul Pollams, which had been assum[ed]
on account of arrears, were also surveyed and
settled at the same time, under the deno-
mination of 8 Estates, forming with the 32
in question a total of forty estates, as specified
in the Statement A accompanying the
Boards letter to Government under date the
3.d September 1804. –

82 The six Estates of Dindigul,
therefore, which did not revert to Government
on the failure of the permanent settlement,
were assessed precisely on the same principle
as the 29 Estates then resumed and, although
the six Pollams, which were settled at the
same time, differed from these Estates, in
being returned to the Poligars instead of
being sold, and in having one third, instead
of an average of 16 p.r cent, deducted from the

ultimate

ultimate survey rent, as the share of profit of the proprietor, yet the data by which the Settlement was regulated w[illegible] the same as in all - and if it be admitted that Mr. Hodgson's Report, confirmed by subsequent experience has proved over assessment to a great extent to have taken place in the permanent Settlement of the 24 Estates resumed, it may be inferred that the revenue assessed on the remaining Estates and on the Six Pollams, must exceed, in an equal ratio, that which it was intended to fix upon these lands. -

23 If any doubt remain on this subject, it must be removed by Mr. Peter's letter of the 10th July 1814 - from which it appears that in three of the six Estates Vizt. Iyalore, Battalagoontah, and Mailmunglam - and in two of the Six Pollams, Vizt. Sandiyoor and Nellacottah, arrears have accumulated to

to the great extent of £29222..37. 30 and that most of the proprietors are desirous of relinquishing their lands, on being exonerated from the payment of the arrears that have accrued, a sufficient proof that their property in them can be of no great value. —

84 We regret that the failure of these persons in the performance of their engagements to the public was not regularly communicated to us, but as we are thoroughly convinced of the over assessment of these lands, we think it extremely desirable that the Government should again obtain possession of them. To continue the permanent settlement in this instance, would be to perpetuate the numerous and great evils ever attendant on over assessment and we accordingly recommend that the Collector be authorized to receive from all the proprietors who may

be

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be willing to relinquish their ... tenure
an assignment in writing of their rights
and that he be authorized in return to
exonerate them from all outstanding balances
the payment of which cannot be justly
demanded from them, more than from the
late proprietors of the 29 resumed estates, who
were exempted from responsibility on this
account.

85 With regard to those Estates with
which the proprietors may not be willing to
part on the foregoing terms, we propose to
direct the Collector, on the occurrence of an
arrear, to put them up to public sale, as
prescribed by the Regulations, and to purchase
them in on account of Government.

86 It will remain for the Right
Honorable the Governor in Council to determine
whether, on reverting to the Sirkar, the Ryotwar

mode of settlement, which obtains in other parts of the district, should not be extended to these lands.

87. Where the over assessment above alluded to may deprive any of the six Poligars who hold their Pollams on the permanent Zemindary tenure, of their rights in these lands, as in the case of the Sendiyoor and Nellacottah Poligars now submitted, it will be for consideration, whether they are not entitled to some provision from Government for themselves and their families. It is to be kept in mind that, previously to the introduction of the permanent system into these districts, the six Pollams in question had been resumed for arrears of Peshcush and pensions had been granted to the Poligars and that the Board of Revenue, in submitting

the

the permanent Settlement for the consider-
ation of the Government, argued that as a
financial measure, it would be preferable to
make over the Pollams to the Poligars - in lieu of
their pensions - than to put them up to public
sale as Estates for which any one might bid -
but if it be true that, in consequence of over
Assessment, the effect of this measure has
been to transfer to the Poligars a property of
little or no value, in lieu of a pension of at
least some little value to them - it is for
consideration whether, on the discovery of this
fact, their pensions should not be restored
to them, on their losing their Pollams or
a Village or Villages of equivalent values be
granted to them as a matter of justice, if
not also of expediency - We accordingly solicit
the orders of Government on this [illegible] - and
if any what - provision is to be made for the
Poligars

Pollams of Sundigoor and Nuttacottah

88 From the Statement No. 2 accompanying Mr. Peters letter of the 10th July 1814 – it appears that another of the six Pollams above mentioned, named Mudoor, and two of the 14 unsettled Pollams, named Tavashyma and Comboy, are under Revenue manage=ment – Apparently as Minor Zemindaries – but as no separate communication appears to have been received from the Collector on this subject, and arrears seem outstanding against these lands, we propose to call his attention to the provisions of Regulation V. 1804, and to explain that as it is not obligatory, so has it also been deemed in general inexpedient, to take any Estates under charge of the Court of Wards, against which arrears may remain outstanding.

Having

89 Having explained the Settlements effected for fusly 1220 - 1221 - 1222 - and 1223 in the several Pollams of Madura, Dindegul, Manapara, Ramnad, and Shevagunga, [illegible] only remains for us to show the extent to which these Settlements have been realized for this purpose, we beg leave to refer to the following Statement of the balances outstanding on the 30th June last.

	Pollams of Madura	Pollams and states of Dindigule	Ramnad Zemindary	Pollams of Manapara
	S. Pgs f. c	S. Pgs f. c	S. Pgs f. c	S. Pgs f. c
Fusly 1220	51. 37. 64	8118. 44. 32	"	"
1221	207. 24. 56	12981. 27. 73	"	"
1222	121. 21. 70	10189. 36. 75	"	4134. 44. 42
1223	3345. 25. 47	9299. 26. 56	50000	5461. 3. 36
Total	3726. 10. 77	40590. 1. 14	50000	9596. 2. [illegible]

90 Of the balance for fusly [illegible] Government are aware that a sum of 50000 was allowed to be over against the Ramnad [illegible]

them in [illegible]

Zemindary, for Collection during the succeeding year - We regret to add that, in order to secure this balance, as well as the current revenue of 1224, it became necessary, in the course of that Fusly, for the first time since the introduction of the permanent Settlement, to place the Ramnad Zemindary under attachment; we are not yet informed whether the whole of this sum has been Collected, but of its final realization no doubt can be entertained.

91 With respect to the other balance for Fusly 1223, as well as for the three preceding years, we are not in possession of sufficient information to enable us precisely to state the particular causes to which they are to be ascribed; it is our intention to call upon the Collector for a detailed report on this subject, but the information afforded in

the

the previous part of this address will shew
that, of the total balances against the
Dindigul Zemindaries, a sum amounting to nearly
30,000 is desperate — and is to be attributed chiefly
to over assessment — the other severe misfortunes
with which these districts have been visited,
so fully detailed in the first part of this address,
will perhaps sufficiently account for the other
sums outstanding. —

92 The revenue derived from the [illegible]
being of so much greater consequence than any of
the other branches of receipt, we have deemed
it our duty to enter very fully into the consider-
ation of it — but the other items into which
we have divided the Collections do not appear
to call for many observations. —

93 Of these the first is the Hill
rents — or the collections from the Cardamum Hills
situated near the boundary between Dindigul
and

and Travancore. For Fusly 1220 1221 and 1222

the revenue from this source exceeded 2000 Pagodas

pr. Annum but it fell, in Fusly 1223, to Pagodas

1030.13.51, in consequence of the disputes which

arose about that period between the subjects

of the Company, and those of the Rajah of

Travancore, respecting the right to the Cardamum

Gardens. We are not aware whether this dispute

has yet been brought to a conclusion.

94 It is particularly satisfactory to

us to have it in our power to bring to the

notice of Government the success which has

attended Mr. Peters administration of the

revenues in the Salt and Sayer Departments

In the former the revenue for Fusly 1220 was

only 12,000 Pags. in 1221 it rose to Pagodas 26,000

and in 1222 to Pagodas 31,000 but it fell again

to Pagodas 29,000 in 1223, in consequence of a

drought and unfavorable nature of the season

in

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in that year. The Collections in the Sayer department exhibit material and progressive improvement, in 1220 they amounted to Pagodas 20,200 in 1221 to Pagodas 24,000 in 1222 to Pagodas 28,000 and in 1223 they rose to Pagoda's 43,000

95 We have long been of opinion that the revenue from Salt in this District has by no means reached its proper standard. The detection of extensive abuses on the part of the Native servants, and the vigilant management of Mr Peter, have raised the revenue from this source greatly above its former amount, but we are of opinion that it is still susceptible of much further improvement, and we look with confidence to a continuance of Mr Peters success in this Department.

96 The extraordinary ... in the Sayer Collection especially in fusly 1223 ...

as to believe that previously to that period, no great attention could have been paid to this most improvable branch of the revenue. We perceive that Mr Peter notices with approbation the exert[illegible] of his late Assistant, Mr Harrison in this department, and as the immediate superintendence of the Salt and Sayer Collections will be committed to Mr Drury, his present Head Assistant. We hope that this Gentleman will, in this respect, endeavour to emulate his predecessor.

97 The Abkarry revenue in Fusly 1220 amounted to Pagodas 5000 – in 1221 to Pagodas 7000 and Fusly 1222 to Pagodas 8000 – a result also highly creditable to Mr Peter, but the drought in Fusly 1223

reduced

reduced it to Pagodas 1,200 - The Stamp revenue has varied but little exceeding in each year the sum of Pagodas 2000. —

We have the honor to be

Fort St. George
3rd August 1815.

Right Hon.ble Sir,

Your most Obedient
Humble Servants

Signed — Robert Alexander
John Hodgson
James Cochrane

(True Copy)

J. Dumfield
Secretary

Compared W.S.

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Revenue Department

R

To the Collector in Dindigul and Madura

Sir,

With reference to your letter of the 4th of August last, on the subject of Ponnapah Naig the son of the late Poligar of Verupatchee I am directed by the President and Members of the Board of Revenue to transmit to you for your information and guidance the accompanying copy of the orders of Government dated 16th September last, with copy of a letter to the Magistrate enclosed thereon.

From Mr. Strachey Chief Sec. dated 16th September 1815

with Enclosure

I am
Sir
Your most obedient Servant

J. Hanbury(?)
Secretary

Fort St. George
7th December 1815

Despd 13 Do.
Compd. D.B.

To the President and Members of the
Board of Revenue

Gentlemen,

With reference to your Secretary's letter of the 21st Ultimo, I am directed by the Right Honorable the Governor in Council to furnish you with the annexed copy of a letter addressed to the Magistrate of Madura concerning Poonapah naig, the person to whom it relates.

Fort St. George
1st September 1815.

I have the honor to be
Gentlemen,
your most Obedient Servant
(Signed) G. Strachey
Chief Secy. to Go.

To the Magistrate of the Zillah of
Madura

Sir,

Para 1 I am directed to acknowledg[e] the receipt of your letter of the 25th of February last, respecting Ramapah naig[illegible] a son of the late Poligar of Veerapatche[e]

2 As it would appear from what you have stated, and also from what has been stated in reply to a referen[ce] made to the Board of Revenue on the [illegible] subject, that no evil consequence is to be apprehended from the release of this person upon the conditions which you have proposed, the Right Honorable the Governor in Council authorizes you to

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to [release] him [from] confinement, upon his entering into an obligation to reside in any particular part of your district, which you may think proper and his furnishing sufficient security for his appearance whenever required.

3 The Right Honorable the Governor in Council is also pleased to increase Poonapah Naig's pension to (30) thirty Pagodas per month, & and to grant him the sum of (400) four hundred pagodas to enable him to defray the expence attending the funeral of his late wife, and his marriage to his present

one

Fort St. George   I am

11th September 1815   Sir,

your most obedient servant

(Signed) G. Strachey

Chief Secy to Govt.

(a true Copy)

(Signed) J. A. P. Macleod

Asst. Secy to Govt.

(True Copies)

J. Hanbury

Secretary

Compd [illegible]

[illegible]